

*One Hundred Eighth*  
Annual Report

The Town of  
**Proctor, Vermont**

July 1, 1993 — June 30, 1994

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## TELEPHONE NUMBERS

To Report A Fire	775-6664
Vermont State Police	773-9101
Town Clerk	459-3333
Proctor Junior-Senior High School	459-3353
Proctor Elementary School	459-2225
Rutland Central Sup. Union	775-4342
Proctor Free Library	459-3539
U.S. Post Office	459-3359
Regional Ambulance Service	773-1700

## TOWN CALENDAR

Selectmen meet at the Town Clerk's Office on the second and fourth Monday of each month at 7:00 P.M.

School Directors meet on the first and third Wednesday of the month, place of meeting alternates between the high school and the elementary school.

Town Clerk's Office open Monday thru Friday from 8:00 A.M. to 4:00 P.M. Closed weekends and legal holidays.

## LIBRARY HOURS

Monday thru Thursday 9:00 to 11:00 A.M. and 3:00 to 8:00 P.M.  
Friday 9:00 A.M. to 5:00 P.M.  
Saturday 9:00 to 12:00 noon.

## TRANSFER STATION HOURS

Saturday only 10:00 A.M. to 3:00 P.M.  
Proctor Residents Only  
Garbage pick-up Wednesday  
Must be along roadside by 8:00 A.M. (within old village limits)

# TOWN OF PROCTOR

Incorporated - November 18, 1866

Area-3,983 Acres

## Town Highways

CLASS 1 1.479 Mileage

CLASS 2 7.210 Mileage

CLASS 3 11.890 Mileage

STATE HWY 1.804 Mileage

TOTAL 22.383

CLASS 4 .350

Town Forest 382.5 Acres

In Town of Proctor 217.5 Acres

In Town of Pittsford 165 Acres

## Watershed Forest

In Town of Chittenden 1587 Acres

Population 1990 Census 1979

First Railroad Train 1849

First White Man Visited  
Sutherland Falls 1730

Altitude at Library---500 Ft. Above Sea Level

Railroad Station Built-1892-Demolished-1967

Village of Proctor

Incorporated--November 25, 1884

Merged with Town of proctor--June 28, 1966

PLEASE BRING THIS REPORT TO THE TOWN MEETING

TOWN OF PROCTOR  
PROCTOR, VERMONT  
ELECTIVE OFFICIALS  
REPRESENTATIVE TO GENERAL ASSEMBLY

DANNY DEUEL  
MICHAEL J. KLOPCHIN

STATE SENATORS  
\*JOHN BLOOMER  
TOM MACAULAY  
BETTY M. FERRARO

JUSTICES OF THE PEACE

WILLIAM DRINWATER  
GARETH FAY  
BONNIE KELLEWAY  
ROLAND BARTLESS

JOHN CONANT  
DONALD RUSSELL  
BARBARA CORLISS

APPOINTIVE TOWN OFFICERS

FENCE VIEWER  
POUND KEEPER  
INSPECTOR OF LUMBER  
INSPECTOR OF WOOD  
WEIGHER OF COAL  
TREE WARDEN  
HEALTH OFFICER  
FIRE WARDEN  
TOWN CHAIRMAN CIVIL DEFENSE  
SUPERINTENDENT, PUBLIC WORKS

HELEN KABASTURA  
PETER FREEBORN  
RAYMOND MORAN  
LENNART LARSON  
CHRIS KEYSER  
RAYMOND MORAN  
RICHARD KELLEWAY DVM  
PETER FREEBORN  
PETER FREEBORN  
WARREN MCCULLOUGH

LOCAL PLANNING AND ZONING

JOAN KEYSER  
WILLIAM PERKINS  
RICHARD HORNER, ZONING ADM.

BONNIE KELLEWAY  
DONALD RUSSELL

CHARLES NICHOLS, JR. REP. TO THE RUTLAND COUNTY SOLID WASTE DISTRICT  
\*DECEASED

TOWN OF PROCTOR  
ELECTIVE TOWN OFFICERS

Moderator	G. Ray Ault	1995
Town Clerk	Sidney Jones	1995
Treasurer	Sidney Jones	1995
Selectmen	Raymond Moran	1997
	Charles Nichols	1995
	John Poljacik	1996
Listers	Peter Rimsa	1997
	Albert Wenta	1996
Collector of Taxes	Mary Dahlin	1995
Constables	Kevin Blongy	
	R.J. Elrick	
Cemetery Commissioners	Raymond Moran	1995
	Cynthia Socinski	1997
	Robert Harger	1997
	Henry Socinski	1995
	Donald Russell	1996
Town Agent	F. Ray Keyser	1995
School Directors	Rita Rinehart	1996
	James Brown	1997
	John McGann	1995
	Arthur Saceric	1995
	Donna Howe	1996

**TOWN OF PROCTOR, VERMONT**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 1994**

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**TOWN OF PROCTOR, VERMONT**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 1994**

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**SILISKI & BUZZELL, P.C.**

*Certified Public Accountants*

**Independent Auditor's Report**

To the Board of Selectmen  
Town of Proctor, Vermont

We have audited the accompanying general purpose financial statements of the Town of Proctor, Vermont as of June 30, 1994 and for the year then ended. These general purpose financial statements are the responsibility of the Town of Proctor, Vermont management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town of Proctor, Vermont has not maintained a record of its general fixed assets and, accordingly, a statement of the general fixed asset group required by generally accepted accounting principles is not included in the financial report.

In our opinion, except for the omission of the statement of the general fixed asset group, as described in the third paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Proctor, Vermont as of June 30, 1994 and the results of its operations and the cash flows of its proprietary fund for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Proctor, Vermont. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Siliski & Buzzell P.C.*

December 13, 1994  
Rutland, Vermont  
Reg. No. 119

**TOWN OF PROCTOR, VERMONT**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**JUNE 30, 1994**

**EXHIBIT A**

**ASSETS**

	<u>Governmental Fund Types</u>		<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Account Group</u>	<u>Memorandum Only</u>
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Enterprise Funds</u>	<u>Expendable Trust Funds</u>	<u>General Long-Term Debt</u>	<u>Total</u>
CASH						
Petty Cash	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 50
Checking	41,924	-	138,545	28,053	-	208,522
Savings	198,440	-	-	71,605	-	270,045
Total Cash	240,414	-	138,545	99,658	-	478,617
⊖ PROPERTY TAXES RECEIVABLE						
Delinquent Property Taxes	196,050	-	-	-	-	196,050
OTHER RECEIVABLES						
Other Receivables	5,720	-	-	-	-	5,720
Water Rents Receivable	-	-	35,825	-	-	35,825
Sewer Charges Receivable	-	-	35,857	-	-	35,857
Due from Proctor School District	14,000	-	-	-	-	14,000
Total Other Receivables	19,720	-	71,682	-	-	91,402
DUE FROM OTHER FUNDS	3,784	-	25,350	36,895	-	66,029
PROPERTY, PLANT AND EQUIPMENT (Net of Accumulated Depreciation)	-	-	3,665,601	-	-	3,665,601
AMOUNTS TO BE PROVIDED BY FUTURE ASSESSMENTS	-	-	-	-	435,314	435,314
TOTAL ASSETS	459,968	\$ -	3,901,178	136,553	435,314	4,933,013

See notes to financial statements.



**TOWN OF PROCTOR, VERMONT**  
**COMBINED BALANCE SHEET ALL FUND TYPES AND ACCOUNT GROUPS**

**EXHIBIT A**

(Continued)

**JUNE 30, 1994**

**LIABILITIES, RESERVES AND FUND EQUITY**

	Governmental Fund Types		Proprietary Fund Types	Fiduciary Fund Types	Account Group	Memorandum Only
	General Fund	Debt Service Fund	Enterprise Funds	Expendable Trust Funds	General Long-Term Debt	Total
<b>LIABILITIES</b>						
Accounts Payable	\$ 17,751	\$ -	\$ 10,010	\$ -	\$ -	\$ 27,761
Accrued Payroll	2,495	-	695	-	-	3,190
Payroll Liabilities	1,499	-	477	-	-	1,976
Due to Other Funds	61,955	-	290	3,784	-	66,029
Licenses Payable	99	-	-	-	-	99
Other Liabilities	2,650	-	703	-	-	3,353
State Planning Advance	-	-	27,336	-	-	27,336
Bonds Payable	-	-	-	-	435,314	435,314
Total Liabilities	86,449	-	39,511	3,784	435,314	565,058
<b>RESERVES</b>						
Reserve for Property Taxes Receivable	140,479	-	-	-	-	140,479
Total Reserves	140,479	-	-	-	-	140,479
<b>FUND EQUITY</b>						
Contributed Capital	-	-	3,056,779	-	-	3,056,779
Fund Balance:						
Undesignated	76,356	-	-	-	-	76,356
Designated	156,684	-	-	132,769	-	289,453
Retained Earnings	-	-	804,888	-	-	804,888
Total Fund Equity	233,040	-	3,861,667	132,769	-	4,227,476
<b>TOTAL LIABILITIES, RESERVES AND FUND EQUITY</b>	<u>\$459,968</u>	<u>\$ -</u>	<u>\$3,901,178</u>	<u>\$136,553</u>	<u>\$435,314</u>	<u>\$4,933,013</u>

See notes to financial statements.

COMBINED STATEMENT OF REVENUES.

**EXHIBIT B**

<u>EXPENDITURES AND CHANGES IN FUND BALANCE</u>		<u>Governmental Fund Types</u>		<u>Fiduciary</u>	<u>Memorandum</u>
<u>ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</u>		<u>Debt</u>		<u>Fund Types</u>	<u>Only</u>
<u>FOR THE YEAR ENDED JUNE 30, 1994</u>		<u>General</u>	<u>Service</u>	<u>Expendable</u>	<u>Total</u>
		<u>Fund</u>	<u>Fund</u>	<u>Trust Funds</u>	
<b>REVENUES</b>					
General Government:					
Taxes	\$2,025,110	\$	-	\$	\$2,025,110
Licenses and Fees	23,173		-	-	23,173
State of Vermont	2,401		-	-	2,401
Other	144,572		-	35,539	180,111
Highway Department	65,915		-	-	65,915
Recreation	<u>29,424</u>		-	-	<u>29,424</u>
Total Revenues	<u>2,290,595</u>		-	<u>35,539</u>	<u>2,326,134</u>
<b>EXPENDITURES</b>					
Town Departmental:					
Legislating and Administration	5,562		-	-	5,562
Town Clerk and Treasurer	56,455		-	-	56,455
Listers	1,902		-	-	1,902
Elections	411		-	-	411
Professional Services	9,194		-	-	9,194
Municipal Building	6,309		-	-	6,309
Boards and Agencies	1,665		-	-	1,665
General Insurance	10,443		-	-	10,443
Debt Service	2,036	45,030	-	-	47,066
Highway	278,184		-	-	278,184
Garage	1,361		-	-	1,361
Wastewater Bond	45,030		-	-	45,030
Transfer Station	39,233		-	-	39,233
Fire Department	214,311		-	-	214,311
Police Department	16,916		-	-	16,916
Animal Control	444		-	-	444
Swimming Pool	25,494		-	-	25,494
Skating Rink	3,681		-	-	3,681
Youth League	250		-	-	250
Taxes and Assessments	14,788		-	-	14,788

**TOWN OF PROCTOR, VERMONT**  
**COMBINED STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 1994**

**EXHIBIT B**

(Continued)

	<u>Governmental Fund Types</u>		<u>Fiduciary</u>	<u>Memorandum</u>
	<u>General</u>	<u>Debt</u>	<u>Fund Types</u>	<u>Only</u>
	<u>Fund</u>	<u>Service</u>	<u>Expendable</u>	<u>Total</u>
		<u>Fund</u>	<u>Trust Funds</u>	
EXPENDITURES (Continued)				
Town Departmental: (Continued)				
Health and Welfare	19,730	-	-	19,730
Special Services	116,799	-	-	116,799
Other Commitments	68,400	-	-	68,400
Proctor School District	1,395,461	-	-	1,395,461
Other	<u>-</u>	<u>-</u>	<u>42,913</u>	<u>42,913</u>
Total Expenditures	<u>2,334,059</u>	<u>45,030</u>	<u>42,913</u>	<u>2,422,002</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(43,464)</u>	<u>(45,030)</u>	<u>(7,374)</u>	<u>(95,868)</u>
OTHER FINANCING SOURCES				
Operating Transfers In	<u>-</u>	<u>45,030</u>	<u>-</u>	<u>45,030</u>
Excess (Deficiency) of Revenues and Other				
Financing Sources Over Expenditures	<u>(43,464)</u>	<u>-</u>	<u>(7,374)</u>	<u>(50,838)</u>
FUND BALANCE AT BEGINNING OF YEAR	47,735	-	389,841	437,576
RECLASSIFICATION OF CERTAIN EXPENDABLE TRUST FUNDS	<u>228,769</u>	<u>-</u>	<u>(249,698)</u>	<u>(20,929)</u>
FUND BALANCE AT BEGINNING OF YEAR - RESTATED	<u>276,504</u>	<u>-</u>	<u>140,143</u>	<u>416,647</u>
FUND BALANCE AT END OF YEAR	<u>\$ 233,040</u>	<u>\$ -</u>	<u>\$132,769</u>	<u>\$ 365,809</u>

See notes to financial statements.

**TOWN OF PROCTOR, VERMONT**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 1994**

**EXHIBIT C**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
General Government:			
Taxes	\$2,051,912	\$2,025,110	\$(26,802)
Licenses and Fees	21,100	23,173	2,073
State of Vermont	2,500	2,401	(99)
Other	1,818	144,572	142,754
Highway Department	67,104	65,915	(1,189)
Recreation	<u>25,447</u>	<u>29,424</u>	<u>3,977</u>
Total Revenues	<u>2,169,881</u>	<u>2,290,595</u>	<u>120,714</u>
<b>EXPENDITURES</b>			
Town Departmental:			
Legislating and Administration	5,423	5,562	(139)
Town Clerk and Treasurer	55,178	56,455	(1,277)
Listers	4,434	1,902	2,532
Elections	1,000	411	589
Professional Services	9,200	9,194	6
Municipal Building	6,275	6,309	(34)
Boards and Agencies	1,000	1,665	(665)
General Insurance	10,137	10,443	(306)
Debt Service	5,000	2,036	2,964
Highway	277,480	278,184	(704)
Garage	1,992	1,361	631
Wastewater Bond	45,030	45,030	-
Transfer Station	46,741	39,233	7,508
Fire Department	48,982	214,311	(165,329)
Police Department	18,728	16,916	1,812
Animal Control	1,077	444	633
Swimming Pool	19,554	25,494	(5,940)
Skating Rink	5,226	3,681	1,545
Youth League	900	250	650
Taxes and Assessments	14,510	14,788	(278)

See notes to financial statements.

**TOWN OF PROCTOR, VERMONT**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 1994**

**EXHIBIT C**

(Continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES (Continued)			
Town Departmental: (Continued)			
Health and Welfare	19,730	19,730	-
Special Services	116,163	116,799	(636)
Other Commitments	60,500	68,400	(7,900)
Proctor School District	<u>1,395,621</u>	<u>1,395,461</u>	<u>160</u>
Total Expenditures	<u>2,169,881</u>	<u>2,334,059</u>	<u>(164,178)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(43,464)</u>	<u>(43,464)</u>
FUND BALANCE AT BEGINNING OF YEAR	47,735	47,735	-
RECLASSIFICATION OF CERTAIN EXPENDABLE TRUST FUNDS TO GENERAL FUND	<u>228,769</u>	<u>228,769</u>	<u>-</u>
FUND BALANCE AT BEGINNING OF YEAR - RESTATED	<u>276,504</u>	<u>276,504</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 276,504</u>	<u>\$ 233,040</u>	<u>\$ (43,464)</u>

See notes to financial statements.

**TOWN OF PROCTOR, VERMONT**  
**STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN RETAINED EARNINGS**  
**ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 1994**

**EXHIBIT D**

OPERATING REVENUES	
Charges and Rents	<u>\$250,672</u>
OPERATING EXPENSES	
Wastewater Expense	79,457
Water Expense	71,667
Depreciation	<u>105,077</u>
Total Operating Expenses	<u>256,201</u>
Operating Loss Before Other Income and Operating Transfers	<u>(5,529)</u>
OTHER INCOME	
Interest Income	<u>2,235</u>
Net Loss Before Operating Transfers	<u>(3,294)</u>
OPERATING TRANSFERS	
Add:	
Depreciation on Assets Acquired with Grant Funds	<u>88,708</u>
Total Operating Transfers	<u>88,708</u>
Net Income	<u>85,414</u>
RETAINED EARNINGS AT BEGINNING OF YEAR	698,545
RECLASSIFICATION OF CERTAIN EXPENDABLE TRUST FUNDS	<u>20,929</u>
RETAINED EARNINGS AT BEGINNING OF YEAR - RESTATED	<u>719,474</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$804,888</u>

See notes to financial statements.

**TOWN OF PROCTOR, VERMONT**  
**STATEMENT OF CASH FLOWS**  
**ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 1994**

**EXHIBIT E**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Operating Loss	\$ (5,529)
Adjustments to Reconcile Operating Loss to	
Net Cash Provided by Operating Activities:	
Depreciation	105,077
(Increase) Decrease in:	
Sewer Charges Receivable	(6,679)
Water Rents Receivable	(8,025)
Other Receivables	196
Increase (Decrease) in:	
Accounts Payable	5,755
Accrued Payroll	196
Payroll Liabilities	70
Other Liabilities	(258)
State Planning Advance	<u>27,336</u>
Total Adjustments	<u>123,668</u>
Net Cash Provided by Operating Activities	<u>118,139</u>

**CASH FLOWS FROM INVESTING ACTIVITIES:**

Interest Received	2,235
Purchase of Property and Equipment	<u>(38,056)</u>
Net Cash Used in Investing Activities	<u>(35,821)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES:**

Decrease in Amount Due from Other Funds	<u>(6,934)</u>
Net Cash Used in Financing Activities	<u>(6,934)</u>

NET INCREASE IN CASH	75,384
CASH AT BEGINNING OF YEAR	<u>63,161</u>
CASH AT END OF YEAR	<u>\$138,545</u>

See notes to financial statements.

## TOWN OF PROCTOR, VERMONT

### NOTES TO FINANCIAL STATEMENTS

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies affecting their presentation.

- A. Reporting Entity - The reporting entity of the Town of Proctor, Vermont (the Town) consists of all departments, commissions, boards, funds and account groups for which the Town has oversight responsibility. Oversight responsibility is determined on the basis of financial independence, governing authority, management designation, ability to significantly influence operations, and accountability for fiscal matters.
- B. Basis of Accounting - All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized when the related fund liability is incurred. The proprietary funds (enterprise funds) are accounted for using the accrual basis of accounting. Under this basis of accounting, revenues are recognized when earned and expenses are recognized when the related liability is incurred.
- C. Fund Accounting - The accounts of the Town have been organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund has been accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance or retained earnings, revenues and expenditures or expenses, as appropriate. The Town's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in these financial statements into four general fund types and the three broad fund categories as follows:

#### GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs.



## NOTES TO FINANCIAL STATEMENTS (Continued)

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### PROPRIETARY FUNDS

Enterprise Funds - The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the costs (expenses, including depreciation) of providing sewer and water services to the general public on a continuing basis is financed through user charges and rents.

#### FIDUCIARY FUNDS

Trust Funds - The Trust Funds are used for assets under the administrative control of the Town for extended periods of time. They may be subject to a variety of administrative or financial restrictions on the investment or management of the assets. However, the Town exercises discretionary authority over the investment of trust fund assets.

- D. Fixed Assets - Except for proprietary fund, fixed assets are recorded as expenditures in the respective acquiring fund at the time of purchase. Such assets are not capitalized nor depreciated in these funds. Generally accepted accounting principles requires that fixed assets used in governmental fund type operations be accounted for in a General Fixed Assets Account Group. The Town, however, has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets has not been presented.

Enterprise Funds - The fixed assets as shown in the Sewage Disposal Fund (Wastewater) are costs that were incurred through the Capital Projects Fund from 1986 to 1991 to update the sewage disposal facilities and equipment.

The fixed assets as shown in the Water Fund are costs that were incurred in the Water Account Trust Fund to improve various water lines.

Depreciation of all exhaustible fixed assets used by the Proprietary Fund is charged as an expense against its operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	-	50 Years
Improvements to Sewer and Water System	-	25 to 40 Years
Land Improvements	-	25 to 40 Years

- E. Long-Term Liabilities - Long-term liabilities expected to be financed from Governmental Funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund and is concerned only with the measurement of financial position and not with results of operations.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- F. Inventories - There are no inventories recorded within the General Fund. All inventory items are considered to be expenses paid at the time of purchase.
- G. Reserves - Noncurrent portions (collectible more than sixty days after June 30, 1994) of property taxes receivable are reported on the General Fund balance sheet, in spite of their spending measurement focus. Special reporting treatment is used to indicate, however, that they are not considered available spendable resources, since they do not represent net current assets. Recognition of property tax revenue represented by noncurrent receivables is deferred until they become current receivables. Noncurrent portions of these long-term receivables are offset by a reserve account.
- H. Budgets and Budgetary Accounting - The Town follows these procedures in establishing the budgetary data reflected in these financial statements:
1. Prior to May 18, 1993, the Budget Review Committee submits to the Town Board of Selectmen a proposed operating budget covering the General Fund for the fiscal year commencing July 1, 1993. The operating budget includes proposed expenditures and the means of financing team.
  2. Public hearings are conducted to obtain taxpayer comments.
  3. The Town portion of the budget was legally enacted at a Town Meeting on May 19, 1993, with the school portion being legally enacted on May 18, 1993.
  4. Any revisions that alter expenditures of any fund must be approved by the Board of Selectmen.
  5. Formal Budgetary integration is employed as a management control device during the year for the General Fund.
- I. Property Taxes - Property taxes are levied in August 1993 by the Board of Selectmen on the grand list as of May 1993. Taxes are based on 100% assessment of the property market value. Tax bills are due in four equal installments on August 10, November 10, February 10 and May 10.
- J. Interfund Account Balances - All unsettled interfund account balances resulting from transactions between funds have been shown as due to and due from the respective funds.
- K. Total Columns on Combined Statements - Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTES TO FINANCIAL STATEMENTS (Continued)**

**2. GENERAL FUND - PROPERTY TAXES RECEIVABLE**

	<u>6/30/88</u>	<u>6/30/89</u>	<u>6/30/90</u>
Balance at 6/30/93	\$1,538	\$1,631	\$3,488
Additions:			
Tax Levy	-	-	-
Reductions:			
Collections:			
Current	-	-	-
Delinquent	-	-	(43)
Abatements	(1,792)	(1,624)	(3,027)
Adjustments	<u>254</u>	<u>87</u>	<u>(17)</u>
Balance at 6/30/94	-	94	401
Collected 7/1/94 - 8/30/94 and Included as Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Reserve for Property Taxes Receivable at 6/30/94	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ 401</u>

**3. ENTERPRISE FUNDS - WATER RENTS RECEIVABLE**

	<u>6/30/87</u>	<u>6/30/88</u>	<u>6/30/89</u>	<u>6/30/90</u>
Balance at 6/30/93	\$1,320	\$1,461	\$2,009	\$2,328
Additions:				
Current Billings	-	-	-	-
Reductions:				
Collections:				
Current	-	-	-	-
Delinquent	(72)	(299)	(274)	(247)
Adjustments	<u>23</u>	<u>7</u>	<u>6</u>	<u>2</u>
Balance at 6/30/94	<u>\$1,271</u>	<u>\$1,169</u>	<u>\$1,741</u>	<u>\$2,083</u>

**4. ENTERPRISE FUNDS - SEWER CHARGES RECEIVABLE**

	<u>6/30/89</u>	<u>6/30/90</u>
Balance at 6/30/93	\$2,233	\$2,538
Additions:		
Current Billings	-	-
Reductions:		
Collections:		
Current	-	-
Delinquent	<u>(463)</u>	<u>(413)</u>
Balance at 6/30/94	<u>\$1,770</u>	<u>\$2,125</u>

<u>6/30/91</u>	<u>6/30/92</u>	<u>6/30/93</u>	<u>6/30/94</u>	<u>Total</u>
\$4,513	\$15,202	\$134,644	\$ -	\$ 161,016
-	-	-	2,036,630	2,036,630
-	-	-	(1,873,179)	(1,873,179)
(898)	(6,229)	(112,223)	-	(119,393)
(765)	(791)	(1,378)	-	(9,377)
<u>26</u>	<u>24</u>	<u>(11)</u>	<u>(10)</u>	<u>353</u>
2,876	8,206	21,032	163,441	196,050
<u>-</u>	<u>(2,544)</u>	<u>(4,167)</u>	<u>(48,860)</u>	<u>(55,571)</u>
<u>\$2,876</u>	<u>\$ 5,662</u>	<u>\$ 16,865</u>	<u>\$ 114,581</u>	<u>\$ 140,479</u>

<u>6/30/91</u>	<u>6/30/92</u>	<u>6/30/93</u>	<u>6/30/94</u>	<u>Total</u>
\$3,121	\$5,009	\$12,552	\$ -	\$ 27,800
-	-	-	121,489	121,489
-	-	-	(102,929)	(102,929)
(724)	(2,094)	(6,795)	-	(10,505)
<u>2</u>	<u>(80)</u>	<u>(45)</u>	<u>55</u>	<u>(30)</u>
<u>\$2,399</u>	<u>\$2,835</u>	<u>\$ 5,712</u>	<u>\$ 18,615</u>	<u>\$ 35,825</u>

<u>6/30/91</u>	<u>6/30/92</u>	<u>6/30/93</u>	<u>6/30/94</u>	<u>Total</u>
\$3,101	\$5,558	\$15,748	\$ -	\$ 29,178
-	-	-	129,183	129,183
-	-	-	(109,771)	(109,771)
(811)	(2,205)	(8,841)	-	(12,733)
<u>\$2,290</u>	<u>\$3,353</u>	<u>\$ 6,907</u>	<u>\$ 19,412</u>	<u>\$ 35,857</u>

## NOTES TO FINANCIAL STATEMENTS (Continued)

### 5. PENSION PLAN

The Town previously elected to freeze their money purchase pension plan at July 1, 1984. The Town is currently utilizing the employees' deferred compensation plan presently in place. This deferred compensation plan was in place prior to July 1, 1984 but was strictly contributory by the employees. The Town has elected to contribute 3.5% of eligible employees' earnings; limited to forty hours per week for hourly employees and weekly salary for salaried employees. The contribution by the Town to the deferred compensation plan for the current year amounted to \$5,137.

### 6. PROPERTY, PLANT AND EQUIPMENT - ENTERPRISE FUNDS

A summary of property, plant and equipment at June 30, 1994 in the Enterprise Funds is as follows:

	<u>Sewage Disposal Fund (Wastewater)</u>		
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Land	\$ 2,000	\$ -	\$ 2,000
Buildings	410,876	41,087	369,789
Improvements to Sewer System	3,298,357	423,383	2,874,974
Land Improvements	<u>365,577</u>	<u>51,718</u>	<u>313,859</u>
Total	<u>\$4,076,810</u>	<u>\$516,188</u>	<u>\$3,560,622</u>

	<u>Water Fund</u>		
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Improvements to Water Lines	\$ 74,162	\$3,491	\$ 70,671
Engineering Studies	<u>34,308</u>	<u>-</u>	<u>34,308</u>
Total	<u>\$108,470</u>	<u>\$3,491</u>	<u>\$104,979</u>

Total depreciation expense for the year ended June 30, 1994 was \$105,077 of which \$103,254 was the Sewage Disposal Fund and \$1,823 was the Water Fund.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### 7. CHANGES IN GENERAL LONG-TERM DEBT ACCOUNT GROUP

Charges in the general long-term debt account group for the year ended June 30, 1994 are as follows:

<u>Description of Long-Term Debt</u>	<u>Original Issue Amount</u>	<u>Interest Rate</u>
Sewer System Improvement Bond Issued 9/26/89	<u>\$500,000</u>	<u>6.5%</u>
Balance at 6/30/93	Principal Payments	Balance at 6/30/94
<u>\$451,413</u>	<u>\$16,099</u>	<u>\$435,314</u>

The annual requirements to retire long-term debt as of June 30, 1994 are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1995	\$ 16,980	\$ 28,050	\$ 45,030
1996	18,103	26,927	45,030
1997	19,298	25,732	45,030
1998	20,573	24,457	45,030
1999	21,932	23,098	45,030
Thereafter	<u>338,428</u>	<u>134,305</u>	<u>472,733</u>
Total	<u>\$435,314</u>	<u>\$262,569</u>	<u>\$697,883</u>

### 8. INTERFUND BORROWING

The General Fund received accumulated borrowings of \$60,000 from various Trust Funds during the year ended June 30, 1994. Interest of \$2,014 (5% interest rate) was paid to the respective Trust Funds as of June 30, 1994. The respective Trust Funds' loan amounts and interest earnings paid by the General Fund were as follows:

<u>Fund</u>	<u>Loans Repaid</u>	<u>Loans Outstanding</u>	<u>Interest Paid</u>
Riverside Cemetery	\$ -	\$30,000	\$1,418
Equipment Fund	30,000	-	596

## NOTES TO FINANCIAL STATEMENTS (Continued)

### 9. CONCENTRATIONS OF CREDIT RISK

The Town had deposits in excess of the federal deposit insurance limits of \$100,000 in a financial institution at various times throughout the year ended June 30, 1994. As of June 30, 1994, the Town's uninsured cash balances totaled \$317,613.

### 10. WATER STORAGE TANK AND DISINFECTION FACILITIES

On March 31, 1993, the Town entered into an agreement for engineering services related to the water storage tank and disinfection facilities design. As of June 30, 1994, \$34,308 of these engineering services had been billed. The total estimated project cost is \$39,900.

The State of Vermont has approved a \$33,982 planning advance. According to the State planning advance agreement, any advances taken will be reimbursed to the State when the designed facilities are constructed. The Town has received \$27,336 in planning advances as of June 30, 1994 and this is shown as a liability (deposit) in the Water Fund.

On July 18, 1994, a \$320,000 bond was approved by the voters for making improvements to the water system at an estimated cost of \$492,550.

The Town has applied to the State of Vermont for a construction grant in the amount of \$171,210. The State has determined that the project is eligible. However, approval of the grant has not yet occurred as of the report date of the financial statements.

### 11. GENERAL FUND - DESIGNATED FUND BALANCE

A determination was made that certain funds previously reported as Expendable Trust Funds are more appropriately reportable in General Fund operations. The following is a summary of the Expendable Trust Funds' Fund Balances at the beginning of the year reclassified to General Fund Balance - Designated and the activity which occurred for each designated purpose for the year:

<u>Designated Purpose</u>	<u>General Fund Balance Designated at Beginning of the Year</u>	<u>Appropri- ations</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>General Fund Balance Designated at End of the Year</u>
Marble Bridge	\$ 46,788	\$ 1,000	\$ -	\$ 2,400	\$ 45,388
Equipment	113,849	25,000	-	31,500	107,349
Fire Department	64,460	15,000	99,580	179,040	-
Municipal Building Equipment	<u>3,672</u>	<u>500</u>	<u>-</u>	<u>225</u>	<u>3,947</u>
Total	<u>\$228,769</u>	<u>\$41,500</u>	<u>\$99,580</u>	<u>\$213,165</u>	<u>\$156,684</u>

### 12. WATER ACCOUNT FUND

It has been determined that the Water Account Expendable Trust Fund is more appropriately reportable in the Water Enterprise Fund. Accordingly, this fund has been reclassified to the Water Fund (Enterprise Fund) at the beginning of the current year (\$20,929).



## GENERAL FUND

The General Fund, which is the principal operating fund of the Town, is used to account for all activities of the Town not included in other specific funds. The General Fund accounts for the normal recurring activities of the Town. These activities are funded principally by property taxes on individuals and businesses.

### TOWN OF PROCTOR, VERMONT

### SCHEDULE A-1

#### GENERAL FUND

#### STATEMENT OF REVENUES

#### BUDGET AND ACTUAL

#### FOR THE YEAR ENDED JUNE 30, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
GENERAL GOVERNMENT			
Taxes:			
Current Year	\$2,036,912	\$1,873,240	\$(163,672)
Delinquent	10,500	140,522	130,022
Interest	<u>4,500</u>	<u>11,348</u>	<u>6,848</u>
Total Taxes	<u>2,051,912</u>	<u>2,025,110</u>	<u>(26,802)</u>
Licenses and Fees:			
Office Fees	5,600	7,071	1,471
Beverage Licenses	200	250	50
Dog Licenses and Penalties	650	793	143
Landfill Stickers	-	409	409
School Administrative Fee	14,000	14,000	-
Riverside Cemetery	<u>650</u>	<u>650</u>	<u>-</u>
Total Licenses and Fees	<u>21,100</u>	<u>23,173</u>	<u>2,073</u>
State of Vermont:			
Local Ordinance Fines	<u>2,500</u>	<u>2,401</u>	<u>(99)</u>
Other:			
Timber Sales	-	36,747	36,747
Town Forest Right of Way	318	318	-
Interest Income	1,500	9,727	8,227
Mortimer R. Proctor Trust Fund -			
Fire Truck	-	59,061	59,061
Fire Department Fund Raiser	-	25,000	25,000
Fire Department Equipment Sales	-	13,681	13,681
Miscellaneous	<u>-</u>	<u>38</u>	<u>38</u>
Total Other	<u>1,818</u>	<u>144,572</u>	<u>142,754</u>
Total General Government	<u>2,077,330</u>	<u>2,195,256</u>	<u>117,926</u>
HIGHWAY DEPARTMENT			
State of Vermont	55,704	55,682	(22)
Sales of Labor and Trucking	10,000	8,733	(1,267)
Sales of Supplies	<u>1,400</u>	<u>1,500</u>	<u>100</u>
Total Highway Department	<u>67,104</u>	<u>65,915</u>	<u>(1,189)</u>



**TOWN OF PROCTOR, VERMONT**  
**GENERAL FUND**  
**STATEMENT OF REVENUES**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 1994**

	Budget	Actual	Variance Favorable (Unfavorable)
RECREATION			
Minnie Proctor Trust Fund - Pool	2,100	-	(2,100)
Mortimer R. Proctor Trust Fund:			
Pool	17,335	25,494	8,159
Rink	5,112	3,681	(1,431)
Youth League	<u>900</u>	<u>249</u>	<u>(651)</u>
Total Recreation	<u>25,447</u>	<u>29,424</u>	<u>3,977</u>
 TOTAL REVENUES	 <u>\$2,169,881</u>	 <u>\$2,290,595</u>	 <u>\$120,714</u>

TOWN OF PROCTOR, VERMONTSCHEDULE A-2GENERAL FUNDSTATEMENT OF EXPENDITURESBUDGET AND ACTUALFOR THE YEAR ENDED JUNE 30, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
LEGISLATING AND ADMINISTRATION			
Personal Services	\$ 5,200	\$ 5,200	\$ -
Social Security Tax	123	260	(137)
Travel/Meetings	<u>100</u>	<u>102</u>	<u>(2)</u>
Total Legislating and Administration	<u>5,423</u>	<u>5,562</u>	<u>(139)</u>
TOWN CLERK AND TREASURER			
Personal Services	38,115	38,705	(590)
Health and Accident Insurance	4,300	4,280	20
Retirement	1,572	1,568	4
Social Security Tax	2,916	2,961	(45)
Unemployment Insurance	125	81	44
Office Supplies	1,850	1,354	496
Postage and Envelopes	1,750	2,031	(281)
Travel/Meetings	100	100	-
Advertising	1,000	1,902	(902)
Computer Services	750	460	290
Town Report and Budget	2,700	2,700	-
Miscellaneous	<u>-</u>	<u>313</u>	<u>(313)</u>
Total Town Clerk and Treasurer	<u>55,178</u>	<u>56,455</u>	<u>(1,277)</u>
LISTERS			
Personal Services	2,400	1,720	680
Social Security Tax	184	132	52
Office Supplies	100	20	80
Telephone	50	-	50
Professional Services	1,500	-	1,500
Travel/Meetings	100	30	70
Postage and Envelopes	<u>100</u>	<u>-</u>	<u>100</u>
Total Listers	<u>4,434</u>	<u>1,902</u>	<u>2,532</u>
ELECTIONS	<u>1,000</u>	<u>411</u>	<u>589</u>
PROFESSIONAL SERVICES			
Legal	1,500	1,649	(149)
Accounting	<u>7,700</u>	<u>7,545</u>	<u>155</u>
Total Professional Services	<u>9,200</u>	<u>9,194</u>	<u>6</u>

TOWN OF PROCTOR, VERMONTSCHEDULE A-2GENERAL FUND

(Continued)

STATEMENT OF EXPENDITURESBUDGET AND ACTUALFOR THE YEAR ENDED JUNE 30, 1994

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>MUNICIPAL BUILDING</b>			
Heat	1,450	1,398	52
Electricity	1,975	1,584	391
Building Maintenance	300	183	117
Repairs and Improvements - Building	400	1,443	(1,043)
Telephone	1,150	945	205
Equipment Maintenance	500	531	(31)
Equipment Replacement	<u>500</u>	<u>225</u>	<u>275</u>
Total Municipal Building	<u>6,275</u>	<u>6,309</u>	<u>(34)</u>
<b>BOARDS AND AGENCIES</b>			
Regional Planning Commission	500	500	-
Planning Commission	500	1,101	(601)
Zoning	<u>-</u>	<u>64</u>	<u>(64)</u>
Total Boards and Agencies	<u>1,000</u>	<u>1,665</u>	<u>(665)</u>
<b>GENERAL INSURANCE</b>			
Property	308	357	(49)
Municipal Equipment Floater	38	49	(11)
Umbrella Liability	1,980	1,788	192
Public Official Liability	2,200	2,060	140
Public Official Bond	600	518	82
Boiler Insurance	250	278	(28)
Workmen's Compensation	557	438	119
General Liability	4,029	4,809	(780)
Vehicle	<u>175</u>	<u>146</u>	<u>29</u>
Total General Insurance	<u>10,137</u>	<u>10,443</u>	<u>(306)</u>
<b>DEBT SERVICE</b>			
Interest	<u>5,000</u>	<u>2,036</u>	<u>2,964</u>
<b>HIGHWAY</b>			
Personal Services	67,584	67,821	(237)
Health and Accident Insurance	10,300	9,289	1,011
Retirement	2,366	2,354	12
Social Security Tax	5,171	5,188	(17)
Unemployment Insurance	400	328	72
Gas and Oil	<u>7,000</u>	<u>6,267</u>	<u>733</u>

TOWN OF PROCTOR, VERMONTSCHEDULE A-2GENERAL FUND

(Continued)

STATEMENT OF EXPENDITURESBUDGET AND ACTUALFOR THE YEAR ENDED JUNE 30, 1994

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
HIGHWAY (Continued)			
Vehicle Expense and Repairs	3,000	7,911	(4,911)
Small Tools and Equipment	4,000	3,443	557
Highway Repairs	2,000	909	1,091
Highway Improvements	130,000	130,025	(25)
Salt, Sand and Plow Blades	24,100	24,184	(84)
General Insurance	19,459	18,527	932
Travel/Meetings	100	10	90
Tree Removal	500	321	179
Signs	500	730	(230)
Rentals	1,000	868	132
Miscellaneous	<u>-</u>	<u>9</u>	<u>(9)</u>
Total Highway	<u>277,480</u>	<u>278,184</u>	<u>(704)</u>
GARAGE			
Heat	500	-	500
Electricity	350	208	142
Telephone	500	548	(48)
Rentals	150	48	102
General Insurance	392	456	(64)
Miscellaneous	<u>100</u>	<u>101</u>	<u>(1)</u>
Total Garage	<u>1,992</u>	<u>1,361</u>	<u>631</u>
WASTEWATER BOND	<u>45,030</u>	<u>45,030</u>	<u>-</u>
TRANSFER STATION			
Personal Services	4,500	4,329	171
Social Security Tax	345	331	14
Unemployment Insurance	-	12	(12)
General Insurance	501	550	(49)
Transfer Box	35,000	25,977	9,023
Spring Clean Up	-	3,557	(3,557)
Recycling Box	1,320	770	550
Metal Waste Disposal	3,675	3,185	490
Tires	1,000	389	611
Miscellaneous	<u>400</u>	<u>133</u>	<u>267</u>
Total Transfer Station	<u>46,741</u>	<u>39,233</u>	<u>7,508</u>

**TOWN OF PROCTOR, VERMONT****SCHEDULE A-2****GENERAL FUND**

(Continued)

**STATEMENT OF EXPENDITURES****BUDGET AND ACTUAL****FOR THE YEAR ENDED JUNE 30, 1994**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>FIRE DEPARTMENT</b>			
Personal Services	3,700	3,700	-
Operating Supplies	600	882	(282)
Protective Equipment	1,300	1,432	(132)
Gas and Oil	1,000	753	247
Vehicle Expense and Repairs	4,500	4,360	140
Small Tools and Equipment	3,100	2,931	169
Heat	1,800	2,405	(605)
Electricity	1,400	1,278	122
Telephone	2,820	2,711	109
Communications	2,200	1,975	225
Improvements and Repairs:			
Buildings and Fixtures	500	614	(114)
Machinery and Equipment	900	1,117	(217)
Equipment Replacement	15,000	-	15,000
General Insurance	10,077	10,149	(72)
Fire Truck	-	179,040	(179,040)
Miscellaneous, Dues and Travel	<u>85</u>	<u>964</u>	<u>(879)</u>
Total Fire Department	<u>48,982</u>	<u>214,311</u>	<u>(165,329)</u>
<b>POLICE DEPARTMENT</b>			
Constables	3,000	2,842	158
Social Security Tax	230	-	230
General Insurance	1,498	1,495	3
Contract Services	<u>14,000</u>	<u>12,579</u>	<u>1,421</u>
Total Police Department	<u>18,728</u>	<u>16,916</u>	<u>1,812</u>
<b>ANIMAL CONTROL</b>			
Personal Services	1,000	444	556
Social Security Tax	<u>77</u>	<u>-</u>	<u>77</u>
Total Animal Control	<u>1,077</u>	<u>444</u>	<u>633</u>

TOWN OF PROCTOR, VERMONTSCHEDULE A-2GENERAL FUND

(Continued)

STATEMENT OF EXPENDITURESBUDGET AND ACTUALFOR THE YEAR ENDED JUNE 30, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
SWIMMING POOL			
Personal Services	13,500	13,524	(24)
Social Security Tax	1,033	1,035	(2)
Chlorine	1,500	783	717
Maintenance Supplies	775	268	507
Operating Supplies	1,100	433	667
Telephone	492	496	(4)
General Insurance	854	810	44
Electricity	150	107	43
Mowing	150	210	(60)
Miscellaneous	<u>-</u>	<u>7,828</u>	<u>(7,828)</u>
Total Swimming Pool	<u>19,554</u>	<u>25,494</u>	<u>(5,940)</u>
SKATING RINK			
Personal Services	2,000	1,250	750
Social Security Tax	153	96	57
Heat	600	631	(31)
Electricity	500	498	2
Telephone	492	496	(4)
General Insurance	481	633	(152)
Maintenance Supplies	500	67	433
Vehicle Expense and Repairs	<u>500</u>	<u>10</u>	<u>490</u>
Total Skating Rink	<u>5,226</u>	<u>3,681</u>	<u>1,545</u>
YOUTH LEAGUE			
Electricity	-	66	(66)
General Insurance	<u>900</u>	<u>184</u>	<u>716</u>
Total Youth League	<u>900</u>	<u>250</u>	<u>650</u>
TAXES AND ASSESSMENTS			
Vermont League of Cities and Towns	910	910	-
Rutland County Tax	7,800	8,066	(266)
Tax, Town Forest	800	812	(12)
Marble Valley Transit	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total Taxes and Assessments	<u>14,510</u>	<u>14,788</u>	<u>(278)</u>

**TOWN OF PROCTOR, VERMONT****SCHEDULE A-2****GENERAL FUND**

(Continued)

**STATEMENT OF EXPENDITURES****BUDGET AND ACTUAL****FOR THE YEAR ENDED JUNE 30, 1994**

	Budget	Actual	Variance Favorable (Unfavorable)
HEALTH AND WELFARE			
Rutland Mental Health	2,625	2,625	-
Visiting Nurse	3,506	3,506	-
Rutland Area Agency on Aging	1,000	1,000	-
Health Officer	250	250	-
R.S.V.P.	475	475	-
Regional Ambulance	<u>11,874</u>	<u>11,874</u>	<u>-</u>
Total Health and Welfare	<u>19,730</u>	<u>19,730</u>	<u>-</u>
SPECIAL SERVICES			
Street Lights	28,204	27,366	838
Garbage Disposal	62,000	63,475	(1,475)
Curbside Recycling	<u>25,959</u>	<u>25,958</u>	<u>1</u>
Total Special Services	<u>116,163</u>	<u>116,799</u>	<u>(636)</u>
OTHER COMMITMENTS			
Library	34,500	34,500	-
Marble Bridge Repair	1,000	2,400	(1,400)
Equipment	<u>25,000</u>	<u>31,500</u>	<u>(6,500)</u>
Total Other Commitments	<u>60,500</u>	<u>68,400</u>	<u>(7,900)</u>
PROCTOR SCHOOL DISTRICT	<u>1,395,621</u>	<u>1,395,461</u>	<u>160</u>
TOTAL EXPENDITURES	<u>\$2,169,881</u>	<u>\$2,334,059</u>	<u>\$(164,178)</u>

**DEBT SERVICE FUND**

Sewer System Improvement Bond - This fund has been set up to account for resources set aside to pay interest and principal on the Sewer System Improvement Bond.

**TOWN OF PROCTOR, VERMONT**

**SCHEDULE B-1**

**DEBT SERVICE FUND**

**STATEMENT OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCE**

**FOR THE YEAR ENDED JUNE 30, 1994**

	Sewer System Improvement <u>Bond</u>
REVENUES	
Total Revenues	\$ <u>      -</u>
EXPENDITURES	
Debt Service:	
Principal Payments	16,099
Interest Payments	<u>28,931</u>
Total Expenditures	<u>45,030</u>
OTHER FINANCING SOURCES	
Transfers from General Fund	<u>45,030</u>
Total Other Financing Sources	<u>45,030</u>
Excess of Revenues and Other Financing Sources Over Expenditures	<u>      -</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>      -</u>
FUND BALANCE AT END OF YEAR	<u>\$ <u>      -</u></u>



## ENTERPRISE FUNDS

Sewage Disposal Fund (Wastewater) - To account for the provision of sewer services to the residents of the Town. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing and collection.

Water Fund - To account for the provision of water services to the residents of the Town. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing and collection.

### TOWN OF PROCTOR, VERMONT

### SCHEDULE C-1

#### ENTERPRISE FUNDS

#### COMBINING BALANCE SHEET

JUNE 30, 1994

#### ASSETS

	Sewage Disposal Fund (Wastewater)	Water Fund	<u>Total</u>
CURRENT ASSETS			
Cash - Checking	\$ 71,712	\$ 66,833	\$ 138,545
Sewer Charges Receivable	35,857	-	35,857
Water Rents Receivable	-	35,825	35,825
Due from Other Funds	<u>13,552</u>	<u>11,798</u>	<u>25,350</u>
Total Current Assets	<u>121,121</u>	<u>114,456</u>	<u>235,577</u>
PROPERTY, PLANT AND EQUIPMENT			
Land	2,000	-	2,000
Land Improvements	365,577	-	365,577
Buildings	410,876	-	410,876
Improvements Other than Buildings	<u>3,298,357</u>	<u>108,470</u>	<u>3,406,827</u>
	4,076,810	108,470	4,185,280
Less: Accumulated Depreciation	<u>516,188</u>	<u>3,491</u>	<u>519,679</u>
Net Property, Plant and Equipment	<u>3,560,622</u>	<u>104,979</u>	<u>3,665,601</u>
TOTAL ASSETS	<u>\$3,681,743</u>	<u>\$219,435</u>	<u>\$3,901,178</u>

**TOWN OF PROCTOR, VERMONT****SCHEDULE C-1****ENTERPRISE FUNDS**

(Continued)

**COMBINING BALANCE SHEET****JUNE 30, 1994****LIABILITIES AND FUND EQUITY**

	Sewage Disposal Fund (Wastewater)	Water Fund	Total
<b>LIABILITIES</b>			
Accounts Payable	\$ 2,976	\$ 7,034	\$ 10,010
Accrued Payroll	374	321	695
Payroll Liabilities	254	223	477
Due to Other Funds	-	290	290
Other Liabilities	495	208	703
State Planning Advance	<u>-</u>	<u>27,336</u>	<u>27,336</u>
Total Liabilities	<u>4,099</u>	<u>35,412</u>	<u>39,511</u>
<b>FUND EQUITY</b>			
Contributed Capital:			
Federal	2,145,901	-	2,145,901
State of Vermont	<u>1,354,678</u>	<u>-</u>	<u>1,354,678</u>
Total Contributed Capital	3,500,579	-	3,500,579
Less: Accumulated Depreciation Transfers	<u>443,800</u>	<u>-</u>	<u>443,800</u>
Net Contributed Capital	<u>3,056,779</u>	<u>-</u>	<u>3,056,779</u>
Retained Earnings:			
Unreserved - Investment in Property, Plant and Equipment	503,843	104,979	608,822
Operating Surplus	<u>117,022</u>	<u>79,044</u>	<u>196,066</u>
Total Retained Earnings	<u>620,865</u>	<u>184,023</u>	<u>804,888</u>
Total Fund Equity	<u>3,677,644</u>	<u>184,023</u>	<u>3,861,667</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$3,681,743</u>	<u>\$219,435</u>	<u>\$3,901,178</u>

**TOWN OF PROCTOR, VERMONT****SCHEDULE C-2****ENTERPRISE FUNDS****COMBINING STATEMENT OF REVENUES, EXPENSES****AND CHANGES IN RETAINED EARNINGS****FOR THE YEAR ENDED JUNE 30, 1994**

	Sewage Disposal Fund (Wastewater)	Water Fund	Total
OPERATING REVENUES			
Wastewater Charges	\$129,183	\$ -	\$129,183
Water Rents	-	121,489	121,489
Total Operating Revenues	129,183	121,489	250,672
OPERATING EXPENSES			
Personal Services	23,752	20,357	44,109
Health and Accident Insurance	2,603	2,617	5,220
Retirement	666	549	1,215
Social Security Tax	1,831	1,557	3,388
Unemployment Insurance	101	89	190
Operating Supplies	24	370	394
Maintenance Supplies	455	303	758
Postage and Envelopes	31	174	205
Gas and Oil	700	700	1,400
Vehicle Expense and Repairs	1,831	1,831	3,662
Chlorine	-	2,306	2,306
Fluoride	-	2,670	2,670
Taxes on Water Shed	-	7,416	7,416
Heat	2,255	1,186	3,441
Electricity	20,780	1,833	22,613
Telephone	592	1,368	1,960
Rentals	279	279	558
Filter Plant Repair	-	707	707
Line Repairs and Maintenance	548	4,983	5,531
Improvements and Repairs:			
Buildings and Fixtures	11	100	111
Machinery and Equipment	4,894	6	4,900
Equipment Maintenance	23	-	23
General Insurance	4,504	3,853	8,357
Travel/Meetings	58	153	211
Contract Services	600	600	1,200
Lab Tests	152	3,805	3,957
Permit Fees	-	2,439	2,439
Chemicals	1,417	7,401	8,818
Miscellaneous	48	297	345

## TOWN OF PROCTOR, VERMONT

## SCHEDULE C-2

## ENTERPRISE FUNDS

(Continued)

COMBINING STATEMENT OF REVENUES, EXPENSESAND CHANGES IN RETAINED EARNINGSFOR THE YEAR ENDED JUNE 30, 1994

	Sewage Disposal Fund (Wastewater)	Water Fund	Total
OPERATING EXPENSES (Continued)			
Well House Electricity	-	1,718	1,718
Pumping Stations Electricity	8,783	-	8,783
Pumping Stations Improvements and Repairs - Machinery and Equipment	2,519	-	2,519
Depreciation	<u>103,254</u>	<u>1,823</u>	<u>105,077</u>
Total Operating Expenses	<u>182,711</u>	<u>73,490</u>	<u>256,201</u>
Operating Income (Loss) Before Other Income and Operating Transfers	<u>(53,528)</u>	<u>47,999</u>	<u>(5,529)</u>
OTHER INCOME			
Interest Income	<u>1,213</u>	<u>1,022</u>	<u>2,235</u>
Net Income (Loss) Before Operating Transfers	<u>(52,315)</u>	<u>49,021</u>	<u>(3,294)</u>
OPERATING TRANSFERS			
Add:			
Depreciation on Assets Acquired with Grant Funds	<u>88,708</u>	<u>-</u>	<u>88,708</u>
Net Income	<u>36,393</u>	<u>49,021</u>	<u>85,414</u>
RETAINED EARNINGS AT BEGINNING OF YEAR	584,472	114,073	698,545
RECLASSIFICATION OF CERTAIN EXPENDABLE TRUST FUNDS	<u>-</u>	<u>20,929</u>	<u>20,929</u>
RETAINED EARNINGS AT BEGINNING OF YEAR - RESTATED	<u>584,472</u>	<u>135,002</u>	<u>719,474</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$620,865</u>	<u>\$184,023</u>	<u>\$804,888</u>

## TOWN OF PROCTOR, VERMONT

## SCHEDULE C-3

## ENTERPRISE FUNDS

## COMBINING STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 1994

	Sewage Disposal Fund (Wastewater)	Water Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating Income (Loss)	<u>\$(53,528)</u>	<u>\$ 47,999</u>	<u>\$ (5,529)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation	103,254	1,823	105,077
(Increase) Decrease in:			
Sewer Charges Receivable	(6,679)	-	(6,679)
Water Rents Receivable	-	(8,025)	(8,025)
Other Receivables	196	-	196
Increase (Decrease) in:			
Accounts Payable	833	4,922	5,755
Accrued Payroll	95	101	196
Payroll Liabilities	45	25	70
Other Liabilities	48	(306)	(258)
State Planning Advance	<u>-</u>	<u>27,336</u>	<u>27,336</u>
Total Adjustments	<u>97,792</u>	<u>25,876</u>	<u>123,668</u>
Net Cash Provided by Operating Activities	<u>44,264</u>	<u>73,875</u>	<u>118,139</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest Received	1,213	1,022	2,235
Purchase of Property and Equipment	<u>(3,143)</u>	<u>(34,913)</u>	<u>(38,056)</u>
Net Cash Used in Investing Activities	<u>(1,930)</u>	<u>(33,891)</u>	<u>(35,821)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
(Increase) Decrease in Amount Due to/from:			
General Fund	(6,722)	(212)	(6,934)
Water Fund	<u>(290)</u>	<u>290</u>	<u>-</u>
Net Cash Provided by (Used in) Financing Activities	<u>(7,012)</u>	<u>78</u>	<u>(6,934)</u>
NET INCREASE IN CASH	35,322	40,062	75,384
CASH AT BEGINNING OF YEAR	<u>36,390</u>	<u>26,771</u>	<u>63,161</u>
CASH AT END OF YEAR	<u>\$ 71,712</u>	<u>\$ 66,833</u>	<u>\$138,545</u>

## **FIDUCIARY FUNDS**

Expendable Trust Funds - The Trust Funds account for assets under the administrative control of the Town for extended periods of time. These funds are as follows:

Riverside Cemetery Fund  
Mortimer R. Proctor Fund  
Act 200 Fund

**SCHEDULE D-1**

**TOWN OF PROCTOR, VERMONT**  
**EXPENDABLE TRUST FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 1994**

	Riverside Cemetery Fund	Marble Bridge Fund	Water Account Fund	Equipment Fund	Mortimer R. Proctor Fund	Fire Department Equipment Fund	Act 200 Fund	Municipal Building Equipment Fund	Total
<b>ASSETS</b>									
CASH									
Checking	\$ -	\$ -	\$ -	\$ -	\$28,053	\$ -	\$ -	\$ -	\$ 28,053
Savings	<u>71.605</u>	-	-	-	-	-	-	-	<u>71.605</u>
Total Cash	<u>71.605</u>	-	-	-	<u>28,053</u>	-	-	-	<u>99,658</u>
DUE FROM GENERAL FUND	<u>30.000</u>	-	-	-	-	-	6.895	-	<u>36.895</u>
TOTAL ASSETS	<u>\$101.605</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$28,053</u>	<u>\$ -</u>	<u>\$6.895</u>	<u>\$ -</u>	<u>\$136,553</u>
<b>LIABILITIES AND FUND BALANCE</b>									
LIABILITIES									
Due to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,784	\$ -	\$ -	\$ -	\$ 3,784
FUND BALANCE	<u>101.605</u>	-	-	-	<u>24,269</u>	-	6.895	-	<u>132,769</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$101,605</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$28,053</u>	<u>\$ -</u>	<u>\$6.895</u>	<u>\$ -</u>	<u>\$136,553</u>

TOWN OF PROCTOR, VERMONT  
EXPENDABLE TRUST FUNDS  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 1994

	Riverside Cemetery Fund	Marble Bridge Fund	Water Account Fund	Equipment Fund	Mortimer R. Proctor Fund	Fire Department Equipment Fund	Act 200 Fund	Municipal Building Equipment Fund	Total
REVENUES									
Interest Earned	\$ 3,625	\$ -	\$ -	\$ -	\$ 915	\$ -	\$ -	\$ -	\$ 4,540
Sale of Lots and Perpetual Care	3,250	-	-	-	-	-	-	-	3,250
Trust Funds	-	-	-	-	27,749	-	-	-	27,749
Total Revenues	6,875	-	-	-	28,664	-	-	-	35,539
EXPENDITURES									
See Attached Schedules	4,758	-	-	-	38,155	-	-	-	42,913
Excess (Deficiency) of Revenues Over Expenditures	2,117	-	-	-	(9,491)	-	-	-	(7,374)
FUND BALANCE AT BEGINNING OF YEAR	99,488	46,787	20,929	113,849	33,760	64,461	6,895	3,672	389,841
RECLASSIFICATION OF CERTAIN EXPENDABLE TRUST FUNDS	-	(46,787)	(20,929)	(113,849)	-	(64,461)	-	(3,672)	(249,698)
FUND BALANCE AT BEGINNING OF YEAR - RESTATED	99,488	-	-	-	33,760	-	6,895	-	140,143
FUND BALANCE AT END OF YEAR	\$101,605	\$ -	\$ -	\$ -	\$24,269	\$ -	\$6,895	\$ -	\$132,769



TOWN OF PROCTOR, VERMONT  
SCHEDULES OF EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 1994

RIVERSIDE CEMETERY FUND

SCHEDULE D-3

Mowing - Highway Department	\$4,000
Administration Fee - General Fund	650
Small Equipment	<u>108</u>
 Total Expenditures	 <u>\$4,758</u>

MORTIMER R. PROCTOR FUND

SCHEDULE D-4

Swimming Pool - General Fund	\$25,494
Taranovich Recreational Field	4,025
Youth League - General Fund	249
Memorial Day	624
Skating Rink - General Fund	3,681
Memorial Building	1,964
Town Records	266
Mosquito Spray	1,274
Fire Truck	562
Miscellaneous	<u>16</u>
 Total Expenditures	 <u>\$38,155</u>

**TOWN OF PROCTOR GENERAL FUND**  
**STATEMENT OF REVENUES-BUDGET AND ACTUAL**  
**PERIOD OF JULY 1,1994-DECEMBER 31,1994**

	<b>BUDGET 94-95</b>	<b>ACTUAL 12-31-94</b>
<b>Taxes</b>		
Current	\$2,107,866.00	\$ 916,348.94
Delinquent	10,500.00	49,007.28
Interest on Taxes	4,500.00	11,443.05
<b>Total Taxes</b>	<b>2,122,866.00</b>	<b>976,799.27</b>
<b>Licenses and Fees</b>		
Office Fees	6,000.00	2,165.30
Beverage Licenses	200.00	50.00
Dog Licenses	650.00	63.00
Cemetery Fees	650.00	
School District Service	14,000.00	
Transfer Station Fees		346.50
<b>Total Licenses and Fees</b>	<b>21,500.00</b>	<b>2,624.80</b>
<b>State of Vermont</b>		
Local Ordinance Fines	2,500.00	1,496.00
<b>Other</b>		
Town Forest R/O Way	318.00	
Interest Earned	1,500.00	1,360.37
Minnie Proctor Fund Pool	2,650.00	2,650.00
Mortimer Proctor Fund Pool	13,491.00	7,201.44
Mortimer Proctor Fund Rink	5,326.00	146.47
Temporary Loan		30,000.00
<b>Total General Government</b>	<b>2,170,151.00</b>	<b>1,022,278.35</b>
<b>Highway Department</b>		
State of Vermont,Aid	54,590.00	41,312.34
Sale Supplies	1,400.00	
Labor & Trucking	6,000.00	
<b>Total Highway</b>	<b>61,990.00</b>	<b>41,312.34</b>
<b>Total Town General and Highway Revenues</b>	<b>\$2,232,141.00</b>	<b>\$1,063,590.69</b>

**TOWN OF PROCTOR GENERAL FUND**  
**STATEMENT OF EXPENDITURES-BUDGET AND ACTUAL**  
**PERIOD OF JULY 1,1994-DECEMBER 31,1994**

	<b>BUDGET 94-95</b>	<b>ACTUAL 12-31-94</b>
<b>Selectmen</b>		
Personal Service	\$ 3,000.00	\$ 1,500.00
Secretarial Service	1,600.00	666.63
Fica	352.00	165.75
Travel-Meetings	1,600.00	1,500.00
Miscellaneous		5.00
<b>Total Selectmen</b>	<b>\$ 6,552.00</b>	<b>\$ 3,837.38</b>
<b>Town Clerk/Treasurer</b>		
Personal Service	\$39,267.00	\$19,022.90
H & A Insurance	4,300.00	2,241.95
Retirement	1,620.00	937.12
Fica	3,004.00	1,478.61
Unemployment	100.00	28.50
Office Supplies	1,850.00	427.87
Postage-Envelopes	2,000.00	1,162.92
Advertising	1,800.00	64.00
Travel-Meetings	100.00	137.00
Town Report,Budget	2,700.00	
Computer Service	500.00	
<b>Total Town Clerk/Treasurer</b>	<b>57,241.00</b>	<b>25,502.56</b>
<b>Listers</b>		
Personal Service	2,400.00	
Fica	184.00	
Office Supplies	100.00	
Postage	100.00	
Telephone	50.00	
Travel-Meetings	100.00	10.00
Professional Service	1,500.00	
<b>Total Listers</b>	<b>4,434.00</b>	<b>10.00</b>
<b>Elections</b>	<b>1,000.00</b>	<b>759.25</b>
<b>Professional Service</b>		
Audit	7,700.00	
Legal	1,500.00	593.37
<b>Total Professional Service</b>	<b>9,200.00</b>	<b>593.37</b>
<b>Municipal Building</b>		
Heat	1,600.00	466.49
Electricity	1,800.00	635.02
Telephone	1,150.00	432.58
Imp./Repair Building	600.00	115.00
Building Maintenance	300.00	121.53
Equipment Maintenance	500.00	98.86
Equipment Replacement	500.00	500.00
<b>Total Municipal Building</b>	<b>6,450.00</b>	<b>2,369.48</b>

**TOWN OF PROCTOR GENERAL FUND (continued)**  
**STATEMENT OF EXPENDITURES-BUDGET & ACTUAL**  
**PERIOD OF JULY 1,1994-DECEMBER 31,1994**

	<b>BUDGET 94-95</b>	<b>ACTUAL 12-31-94</b>
<b>Boards and Agencies</b>		
Planning Commission	500.00	
Rutland Regional Commission	500.00	500.00
<b>Total Boards &amp; Agencies</b>	<b>1,000.00</b>	<b>500.00</b>
<b>General Insurance</b>		
Property	400.00	
Municipal Equipment Floater	53.00	
Umbrella Liability	1,980.00	
Public Official Liability	2,060.00	
Public Official Bond	600.00	
Boiler Insurance	300.00	171.00
Workmens Comp	557.00	33.90
Vehicle	150.00	150.00
General Liability	5,040.00	
<b>Total General Insurance</b>	<b>11,140.00</b>	<b>354.90</b>
<b>Debt Service</b>		
Interest	3,500.00	831.78
<b>Total Debt Service</b>	<b>3,500.00</b>	<b>831.78</b>
<b>Transfer Station</b>		
Personal Service	4,500.00	2,212.50
Fica	345.00	169.29
Unemployment	50.00	
General Insurance	585.00	
Transfer Box	26,763.00	10,295.37
Recycling Box	1,656.00	357.50
Spring Clean-up	4,100.00	
Metal Waste Disposal	2,940.00	1,225.00
Tires	625.00	92.00
Miscellaneous	300.00	
<b>Total Transfer Station</b>	<b>41,864.00</b>	<b>14,351.66</b>
<b>Police</b>		
General Insurance	1,598.00	1,480.23
Traffic Ordinance Signs		157.93
Contract Service	14,200.00	5,737.50
Constables	3,600.00	900.00
<b>Total Police</b>	<b>19,398.00</b>	<b>8,275.66</b>

**TOWN OF PROCTOR GENERAL FUND (continued)**  
**STATEMENT OF EXPENDITURES-BUDGET & ACTUAL**  
**PERIOD OF JULY 1,1994-DECEMBER 31,1994**

	<b>BUDGET 94-95</b>	<b>ACTUAL 12-31-94</b>
<b>Fire Department</b>		
Personal Service	3,700.00	3,700.00
Operating Supplies	800.00	248.02
Protective Equipment	900.00	186.23
Gas & Oil	1,000.00	155.26
Vehicle Exp./Repair	4,500.00	3,332.78
Small Tools, Equipment	3,500.00	2,670.51
Heat	1,800.00	444.61
Electricity	1,400.00	424.38
Telephone	2,820.00	1,217.46
Communications	2,000.00	198.45
Imp./Repair Building	2,000.00	229.32
Imp./Repair Equipment	1,100.00	544.96
Equipment Replacement	15,000.00	5,921.77
General Insurance	10,422.00	5,763.94
Misc., Dues, Travel	85.00	
<b>Total Fire Department</b>	<b>51,027.00</b>	<b>25,037.69</b>
<b>Special Services</b>		
Garbage Disposal(Wed.Pick-up)	69,516.00	30,740.49
Street Lights	28,875.00	11,399.13
Curbside Recycling	28,586.00	11,064.75
<b>Total Special Services</b>	<b>126,977.00</b>	<b>53,204.37</b>
<b>Swimming Pool</b>		
Personal Services	11,600.00	7,832.00
Fica	888.00	599.16
Operating Supplies	900.00	244.52
Maintenance Supplies	500.00	19.93
Chlorine	1,200.00	863.68
Electricity	150.00	28.35
Telephone	492.00	223.48
Summer Mowing	240.00	120.00
General Insurance	923.00	27.08
Advertising		248.00
<b>Total Swimming Pool</b>	<b>16,893.00</b>	<b>10,206.20</b>
<b>Skating Rink</b>		
Personal Services	2,000.00	
Fica	153.00	
Maintenance Supplies	500.00	
Vehicle Exp./Repair	500.00	
Heat	600.00	34.48
Electricity	500.00	89.65
Telephone	492.00	223.52
General Insurance	581.00	6.77
<b>Total Skating Rink</b>	<b>5,326.00</b>	<b>354.42</b>

**TOWN OF PROCTOR GENERAL FUND(continued)**  
**STATEMENT OF EXPENDITURES-BUDGET & ACTUAL**  
**PERIOD OF JULY 1,1994-DECEMBER 31,1994**

	<b>BUDGET 94-95</b>	<b>ACTUAL 12-31-94</b>
<b>Taxes and Assessments</b>		
County Tax	8,200.00	
VLCT	968.00	968.00
Marble Valley Transit	5,000.00	2,500.00
Tax,Town Forest	850.00	850.23
<b>Total Taxes and Assessments</b>	<b>15,018.00</b>	<b>4,318.23</b>
<b>Health and Welfare</b>		
Visiting Nurse	3,506.00	1,754.00
R.S.V.P.	475.00	475.00
Health Officer	250.00	250.00
Rutland Mental Health	2,625.00	1,312.00
Rutland Area Agency Aging	500.00	500.00
Regional Ambulance	11,874.00	5,938.00
Rutland County Women's N & S	150.00	150.00
Rutland Area Hospice	350.00	350.00
<b>Total Health &amp; Welfare</b>	<b>19,730.00</b>	<b>10,729.00</b>
<b>Other Commitments</b>		
Marble Bridge	1,000.00	
Equipment Fund	25,000.00	19,267.00
Library	34,500.00	16,750.00
Wastewater Bond	45,030.00	22,515.00
School General Taxes	1,435,050.00	717,525.00
School Boiler	13,816.00	
<b>Total Other Commitments</b>	<b>1,554,396.00</b>	<b>776,057.00</b>
<b>Total Town General and Other Commitments</b>	<b>\$1,951,146.00</b>	<b>\$ 937,292.95</b>
<b>Highway</b>		
Personal Service	69,394.00	33,629.40
H & A Insurance	10,300.00	5,149.35
Retirement	2,429.00	1,405.94
Fica	5,309.00	2,572.67
Unemployment	350.00	106.50
Gas & Oil	6,000.00	1,779.40
Vehicle Exp./Repair	4,000.00	3,081.31
Small Tools,Equipment	3,500.00	1,642.86
Uniform Rentals	1,000.00	303.34
Highway Repairs	1,500.00	454.65
Highway Improvements	130,000.00	107,600.77
Sand,Salt,Plow Blades	24,200.00	7,900.17
Tree Removal	500.00	35.00
Signs	500.00	410.10
General Insurance	19,856.00	6,128.31
Travel,Meetings	100.00	
Miscellaneous		320.71
<b>Sub Total Highway</b>	<b>278,938.00</b>	<b>172,315.43</b>

**TOWN OF PROCTOR GENERAL FUND (continued)**  
**STATEMENT OF EXPENDITURES-BUDGET AND ACTUAL**  
**PERIOD OF JULY 1,1994-DECEMBER 31,1994**

	<b>BUDGET 94-95</b>	<b>ACTUAL 12-31-94</b>
<b>Highway-Garage</b>		
Heat	500.00	
Electricity	300.00	71.26
Telephone	500.00	285.10
Rentals	150.00	
General Insurance	507.00	
Miscellaneous	100.00	320.71
<b>Total Highway</b>	<b>280,995.00</b>	<b>172,992.50</b>
<b>Total Town General,Other Commitments and Highway</b>	<b>\$2,232,141.00</b>	<b>\$1,110,285.45</b>

**TOWN OF PROCTOR WASTE WATER DEPARTMENT**  
**STATEMENT OF REVENUES AND EXPENDITURES-BUDGET AND ACTUAL**  
**PERIOD OF JULY 1,1994-DECEMBER 31,1994**

	<b>BUDGET 94-95</b>	<b>ACTUAL 12-31-94</b>
<b>Revenue:</b>		
Waste Water Service Fees	\$ 132,914.00	\$ 50,698.50
Delinquent Fees		10,999.37
<b>Total Revenue</b>	<b>132,914.00</b>	<b>61,697.87</b>
<b>Expenditures:</b>		
Personal Services	24,613.00	11,887.00
H & A Insurance	2,630.00	1,315.52
Retirement	683.00	395.45
Fica	1,883.00	897.70
Unemployment	100.00	29.90
Operating Supplies	600.00	166.34
Maintenance Supplies	600.00	49.27
Postage	100.00	
Gas & Oil	700.00	
Vehicle Exp./Repair	700.00	335.80
Small Tools, Equipment	200.00	
Heat	2,200.00	263.47
Electricity	33,000.00	12,648.56
Telephone	700.00	233.01
Rentals	351.00	102.43
Line Repair	6,000.00	1,609.85
Imp./Repair Machinery		210.22
General Insurance	5,104.00	825.11
Travel Meetings	100.00	20.00
Contract Service	750.00	750.00
Replacement	35,000.00	
Chemicals	1,400.00	236.81
<b>Sub Total</b>	<b>117,414.00</b>	<b>31,976.44</b>
Pump Stations		
Electricity	9,000.00	2,758.93
Imp.Repair Fixtures	500.00	
Imp.Repair Machinery	6,000.00	470.00
<b>Total Expenditures</b>	<b>132,914.00</b>	<b>35,205.37</b>

**WASTE WATER DEPARTMENT REPLACEMENT ACCOUNT**  
**PERIOD OF JULY 1,1994-DECEMBER 31,1994**

<b>Balance July 1,1994</b>	<b>\$71,711.94</b>
<b>Revenue:</b>	
Interest Earned	1,042.53
<b>Expenditure:</b>	
Warner Ave. Line Replacement	25,825.95
<b>Balance December 31,1994</b>	<b>\$ 46,928.52</b>



**TOWN OF PROCTOR WATER DEPARTMENT**STATEMENT OF REVENUES AND EXPENDITURES-BUDGET & ACTUAL  
PERIOD OF JULY 1,1994-DECEMBER 31,1994

	BUDGET 94-95	ACTUAL 12-31-94
<b>Revenue:</b>		
Water Service Fees	\$122,353.00	\$ 54,436.50
Delinquent Fees		11,461.69
<b>Total Revenue</b>	<b>122,353.00</b>	<b>65,898.19</b>
<b>Expenditures:</b>		
Personal Services	21,116.00	10,192.30
H & A Insurance	2,630.00	1,315.47
Retirement	561.00	324.83
Fica	1,615.00	768.05
Unemployment	100.00	25.10
Operating Supplies	500.00	136.11
Maintenance Supplies	500.00	101.24
Postage	200.00	
Gas & Oil	700.00	
Vehicle Exp./Repair	700.00	335.83
Small Tools,Equipment		505.00
Chlorine	2,600.00	1,198.00
Fluoride	4,000.00	1,335.00
Heat	1,300.00	561.29
Electricity	2,000.00	756.97
Telephone	1,700.00	569.81
Rentals	351.00	102.43
Well House Electricity	3,000.00	136.60
Well House Repair	500.00	
Filter Plant Repair	2,000.00	586.04
Line Repair	4,000.00	1,576.14
General Insurance	4,330.00	661.00
Travel,Meetings	100.00	31.04
Taxes,Water Shed	7,600.00	7,966.16
Contract Service	750.00	750.00
Lab Test,S/O Vermont	2,000.00	2,464.90
Permit Fees	3,000.00	848.32
Chemicals	9,500.00	5,672.86
Replacement Fund	45,000.00	
Water Tank,Filtration		
Plant Upgrade		6,356.04
<b>Total Expenditures</b>	<b>122,353.00</b>	<b>45,276.53</b>

**WATER DEPARTMENT REPLACEMENT ACCOUNT**

PERIOD OF JULY 1,1994-DECEMBER 31,1994

<b>Balance July 1,1994</b>	<b>\$66,833.47</b>
<b>Revenue:</b>	
Interest Earned	1,404.42
<b>Balance December 31,1994</b>	<b>\$68,237.89</b>

**TOWN OF PROCTOR**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**SAVINGS AND INVESTMENT ACCOUNTS**  
**FOR PERIOD OF JULY 1,1994-DECEMBER 31,1994**

**MARBLE BRIDGE ACCOUNT**

Balance July 1,1994	\$ 83,605.40
Revenue:	
Interest Earned	1,610.28
Town Forest	502.48
Balance December 31,1994	\$ 85,718.16

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**EQUIPMENT REPLACEMENT**

Balance July 1,1994	\$110,786.00
Revenue:	
Interest Earned	1,977.26
Expenditure	
95 International Dump Truck	48,620.00
Balance December 31,1994	\$ 64,143.26

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**RIVERSIDE CEMETERY**

Balance July 1,1994	\$101,604.97
Revenue:	
Interest Earned	2,039.59
Sale Lots-Perpetual Care	1,600.00
Balance December 31,1994	\$105,244.56

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**OFFICE EQUIPMENT REPLACEMENT**

Balance July 1,1994	\$ 4,048.55
Revenue:	
Interest Earned	53.37
Town General	500.00
Balance December 31,1994	\$ 4,601.92

**TOWN OF PROCTOR  
EQUIPMENT SCHEDULE**

<b>MAKE</b>	<b>YEAR</b>	<b>LIST</b>	<b>ALLOWANCE</b>	<b>COST</b>	<b>YEAR TO REPLACE</b>
International Dump Truck	1988	44,840-	3,750-	41,090-	1998
International Mod.4900 Dump Trk.	1995	48,600		48,600-	2005
C/70 Chevrolet Dump Truck	1985	Turned over to Fire Department			
Dodge Dakota Pick-up	1991	13,379-	2,910-	10,469-	2000
Ford F-350 Pick-up	1995	26,792-	11,300-	15,512-	2001
John Deere 440E 1 3/4 yard	1989	72,399-	34,850-	37,549-	1999
John Deere 410D Back-hoe	1993	83,500-	52,000-	31,500-	2000
John Deere 2355	1991	33,261-	14,997-	18,964-	2000
John Deere 430 L/G w/mower & Snow blower	1992	14,635-	8,149-	6,486-	1997

TOWN OF PROCTOR  
GRAND LIST & TAX RATE

GRAND LIST

1994-1995	General	Town	Total
Real Estate	599,509.00	53,063.00	652,572.00
Personal	77,525.00	4,771.00	82,296.00
Totals	677,034.00	57,834.00	734,868.00
1993-1994			
Real Estate	608,002.00	53,375.00	
Appeal to Listers	(194.00)		661,183.00
Personal	82,591.00	5,194.00	
Appeal to Listers	(1,538.00)		86,247.00
Totals	688,861.00	58,569.00	747,430.00
1992-1993			
Real Estate	607,818.00	52,262.00	660,080.00
Personal	86,655.00	5,431.00	92,086.00
Totals	694,473.00	57,693.00	752,166.00

TAX RATE

	7-1-92 6-30-93	7-1-93 6-30-94	7-1-94 6-30-95
Town	.2929	.2772	.2823
Library	.0458	.0461	.0469
Bridge	.0013	.0013	.0013
Highway	.2822	.2841	.2965
Equip. Fund	.0332	.0334	.0340
School	1.7475	1.8482	1.9528
School Furnace		.0188	.0188
Sub Ttotal	2.4217	2.5091	2.6326
Spec. Service	.1484	.1686	.1875
Sewer Bond	.0648	.0653	.0665
Totals	2.6349	2.7430	2.8866

# DELINQUENT TAXES AS OF 1-31-95

John Carroll	93-94	\$ 480.03
Hurley & Terry Cavacas	93-94	2,656.83
Albert & Roslyn Dimick	93-94	1,239.19
Leon Dion	93-94	1,022.78
Arthur & Donna Dufresne	93-94	1,449.92
G. Thomas Gerdon	92-93	101.71
	93-94	105.40
Ronald Garrow	93-94	354.58
Donald & Nancy Gile	93-94	331.16
John & Kim Howard	93-94	1,706.15
(P)LaFond Auto Body	92-93	719.33
	93-94	685.75
John & Michael LaFond	93-94	3,793.08
MTM, Ltd.	93-94	808.01
Melissa & Melanie Mace	93-94	1,918.98
Carlton & Marjorie Oberg	93-94	296.54
(P)Lawrence Pockett	92-93	313.55
	93-94	183.78
Lawrence & Linda Pockett	93-94	1,947.13
(P)Pond Shop	93-94	5.49
(P)Proctor Super Market	93-94	422.44
Roger & Pamela Racine	93-94	1,806.85
Victor & Rita Regimbald	93-94	1,520.67
Kathy Riley	93-94	38.63
Holly Chandler	93-94	58.41
Donald Seigny	93-94	1,854.67
Joseph & Evelyn Shrader	93-94	1,627.80
Theresa Steady	93-94	1,537.28
Lyman & Renee Styles	93-94	591.96
Brad Thomas	93-94	64.11
Total		\$29,642.21
Taxes Collected 7-1-94 - 1-31-95		\$106,953.03
Interest To Town 7-1-94 - 1-31-95		13,335.53

WATER SERVICE RATES  
EFFECTIVE JULY 1, 1993

Basic Water Rate: \$121.00

Basic Wastewater Rate: 151.00

The above includes bath tub, two toilets, two lavatories, one sink.

Additional facilities or equipment:

Toilet, Lavatory or Sink	\$6.00 per year
Bath Tub or Shower Stall	6.00 per year
Garbage Disposal	7.00 per year
Portable Washer	6.00 per year
Automatic Clothes Washer	7.00 per year
Automatic Dish Washer	7.00 per year

Swimming pool initial filling \$100.00

Tapping new connection 250.00

WARNING:

TOWN'S RESPONSIBILITY FOR MAIN LINE AND CORPORATION  
PROPERTY OWNERS FROM CORPORATION TO INSIDE DWELLING

NO NEW OUT SIDE OF PROCTOR CONNECTION ALLOWED

TOWN OF PROCTOR  
PAYROLL 1994

Warren McCullough	35,497.00
Robert Allard	25,532.00
David Moore	22,262.00
Todd Blow	23,186.50
Sidney Jones	29,448.91
Mary Dahlin	17,634.68
Peter Lebo	2,249.00
Warren Cota	2,128.00
Dave Manfredi	1,250.00
Peter Rimsa	1,216.00
Albert Wenta	504.00
Ray Moran	500.00
Charles Nichols	500.00
John Poljacik	500.00
Kim Woodard	2,373.00
Cindy Hughes	2,254.00
Michelle Barrett	2,824.00
Elisa Tobin	2,380.00
Donna Howe	108.00
Denise Mahoney	42.00

James P. Taylor Memorial Town Report Contest

# 1993 Award of Merit

*Presented to the Town/City of*

**Proctor  
1994**

*Sponsored in the interest of local Town government by*

Agency of Administration  
Public Records Division

  
Director

UVM Extension System  
Community Resource Development Program

  
Director



PROCTOR FREE LIBRARY  
TOWN OF PROCTOR  
FY 1994

Check A/C Balance July 1, 1993 \$ 11,944.32

Income:

Town of Proctor	34,500.00	
Dean Witter	2,561.08	
Agency Account	17,646.20	
Redfield Proctor	1,861.28	
MRP Book Support	500.00	
NOW Check A/C Interest	158.47	
Gifts	25,495.00	
Miscellaneous	530.01	
Book Sale	586.54	
Timber Sale	35,136.18	
		<u>118,974.76</u>

Balance 7/1/93 plus Deposits 130,919.08

Expenses:

Salaries & Wages	38,711.17	
FICA	3,267.30	
Unemployment & W.C. Ins.	822.99	
Blue Cross & Blue Sheild	2,092.20	
Utilities	6,649.78	
Books & Periodicals	11,359.99	
Insurance	2,097.00	
Maintenance	566.25	
Pension Fund	2,000.00	
Major Repairs/Equip.	47,576.32	
(Wall, painting, replace pipes)		
Miscellaneous	1,497.40	
Supplies	881.08	
		<u>117,521.48</u>

Balance Less Withdrawals 13,397.60

Less Net Addition To Investment Agency A/C 7,136.18

Plus MRP Book Support FY 95 4,000.00

Plus MRP Project FY 95 3,500.00

Check A/C Balance June 30, 1994 13,761.42

Librarian	Mrs Marie Tillberg
Assistant Librarian	Mrs Ann Oakman
Part-time Assistant	Mrs Patricia Johnson
Custodian	Mr Tim Bartlett
Bookkeeper	Mrs Mary Dahlin

Trustees: Mrs Barbara Austin, Mrs Lydia Drinwater, Mrs Lenore Gates,  
Mr Robert Gershon, Mrs Nancy Kennedy, Mrs Jean Lertola,  
Mr Warren McCullough, Mr Austin Morrison, Mr William Read.

Trustee meeting are held on the third Monday of January, April,  
July, and October.



The Proctor Free Library continues to serve the community in diverse ways by providing books, periodicals, magazines and by making available library space for organizations, groups, and for other activities. Among those that use the library are: the Daisies, Brownies, Girl Scouts, Cub Scouts, Youth League, the planning committee for Memorial Day, the Cemetery Committee, Rutland-West Neighborhood, Audubon Society, Senior Citizens' luncheons on Wednesday, and foot, blood pressure and flu shot clinics. In addition individuals and small groups use it for a range of activities from birthday parties to quilt tying.

The summer program whose theme this year was "Magic School Bus", had twenty -six participants. Nancy Kennedy and Barbara Austin provided valuable assistance in this regard. The Schraders gave gift certificates for tacos and soda at Taco Bell.

The Art Exhibit, shown during the National Library Week, the Children's Book Week in April and the VINS program, "Creepers and Leapers", were well-received.

The Fifth Annual "Cookies and Carols" program held in December sparked interest among the young children with Marie Smith providing the musical talent.

Circulation of materials reached 25,000 last year. Those materials added to our acquisitions included 475 adult books, 155 children's books, 250 paperbacks, and 20 videos.

#### Acknowledgments

We want to extend our gratitude to the young people who donated their time in planting bulbs and shrubs along the bank between Otter Creek and the stone wall. The fruits of your generosity will be visible this spring.

A gift of money from Ms. Nancy Kennedy's son has been greatly appreciated.

Mrs. Nancy Allenbee and Mr. Robert Coon retired from the Board of Trustees. Our thanks for a job well done.

## Maintenance

The Trustees initiated a program which included the replacement of the stone wall, the painting of the upstairs's rooms, the rewiring to meet the national codes, the installation of a fire and security alarm system and the replacement of most of the galvanized pipes. This year the parking lot will be paved and energy-efficient windows installed.

Finally, we want to extend our appreciation to Marie Tilberg and her staff for a job well done. Also to the townspeople who in many ways helped to make this library one of the best in "Vermont. Thank you.

Trustees

## CONSTABLES' REPORT

In March of 1993, the residents of the Town of Proctor voted to appoint their First and Second Constable, in lieu of electing these officials. In March of 1994, R. J. Elrick was appointed as First Constable and Kevin Blongy was appointed as Second Constable.

Both of the Constables are full-time certified law enforcement officers. R. J. Elrick served as a police officer for over eight years in Rutland City and left that agency as a Sergeant in 1988 to become a Training Coordinator at the Police Academy in Pittsford. Kevin Blongy serves as a Patrolman in Rutland City where he has been employed since 1985. Together, these officers are qualified to handle all law enforcement issues which might arise in town.

During the period of March 14, 1994 through February 10, 1995, the Constables responded to 96 calls for service. These calls included motor vehicle accidents, attempted suicides, domestic disturbances, juvenile complaints, vandalism, noise complaints, prowlers, thefts, dog complaints, and parking violations. We hope to become more visible and proactive in the coming year, with a greater emphasis on traffic enforcement and animal control issues.

In addition, both Constables are certified EMTs and have responded to several medical emergencies in Proctor in the absence of a First Response Squad. With the travel time between Rutland and Proctor, the immediate response prior to the arrival of the Regional Ambulance Service can make the important difference!

We have worked closely with the Rutland County Sheriff's Department, the Vermont State Police, the Proctor Fire Department, and the Regional Ambulance Service. We thank these agencies and their members for the assistance they have provided during the past year.

Finally, we urge the residents of Proctor to abide by our town ordinances. Many of the calls for service that we respond to are violations of such ordinances as parking and leash law or animal control. Your assistance in voluntary compliance can make Proctor a safer and more enjoyable community!

To report an EMERGENCY, residents should call the Vermont State Police at 773-9101. They will in turn dispatch a police officer to respond. For non-emergency calls (dog complaints, parking violations, etc.) please call the Town Clerk's Office at 459-3333. They will in turn notify the appropriate law enforcement officer(s). Requests for house checks when you are away or on vacation should also be directed to the non-emergency number.

R. J. Elrick  
First Constable

Kevin R. Blongy  
Second Constable

## SELECTMEN'S REPORT

The Selectmen projects during the past year were some what of a house keeping nature. Appointments to various boards within the community were made. During August of 1993 the board met with members of the fire department and were updated on the proposal for a new truck for the department.

During the year the town agreed to join with other communities in the area to explore the possibility of greater cooperation or coordination of areas which would be beneficial to the citizens of the various towns.

Also during the year the town entered into an agreement with Rutland West to participate in an application for a development grant to update housing units in the community. Helping with the project is a Focus Group made up of members of the community.

Much time and effort have been put in relative to the start of Water Storage Tank Replacement and the upgrade of the Disinfection Facilities. In June Of 1994 a Resolution was passed to proceed for a bond vote not to exceed the amount of \$320,000.00.

The Selectmen also have been persuing the ever elusive funds for repairs to Route #3(South Street) and the retrofitting of the Marble Bridge from the Agency of Transportation.

We would like to express our appreciation to the Town Employees for their dedication over the past year and also the support of the residents of the Town.

Thank you  
Raymond Moran  
John Poljacik  
Charles Nichols,Jr.  
Selectmen

TOWN OF PROCTOR  
HIGHWAY REPORT  
1993-1994

The second segment of the Florence Road reconstruction project completes the initial construction started in 1992. Special drainage consisting of 1600 feet of marifi fabric, 6" underground drainage covered with "A" stone was installed along with new 15" culverts. All asphalt was reclaimed, shoulders widened, road raised with 12" crushed 2" gravel and a 2" layer of new asphalt completed the 22 foot by 6400 foot roadway. New steelbeam guardrails 270 feet long were installed along the dangerous "S" curve section on the Northeast side of the Beaver Pond. Total cost of the project amounted to:

A. Purchased material	\$135,835.40
B. Town labor & equip.	41,788.00

Please note: It would be advisable to pave the entire Florence Road within five years using a 1½ inch top layer to preserve this 12,600 foot road.

On July 17, 1994 Cliff Street roadway caved in due to the underground water drainage and extremely poor wall condition. Due to the complexity of the road system we have little choice but to rebuild this area.

Wright Engineering, Inc. of Rutland was contracted for the sum of \$2770.00 to do a pre-engineering study. A second award of \$30,000 was then awarded to design a "T" wall cement pre-cast system for the project.

Monies for the pre-engineering and final design will come from the 1994-1995 highway budget. The State of Vermont Agency of Transportation has allowed us a minium of \$140,000 toward the project which will cost an estimated \$210,000. There is a strong possibility that the agency will allow additional monies if required. More information on this subject will be presented at the Town Meeting in March as final figures are received.

Structural Engineer Warren B. Tripp for the A.O.T. has provided us with information as to the status of the Marble Bridge. Believe it or not it's on the 1997 Bridge Program. We do know that all decorative Florence Marble shall be replaced with the Danby Marble and the bridge will be closed during construction. A foot bridge will be built to allow people to cross only. Please be assured that more information shall be presented as the project progresses. Work to be completed during the 1995-1996 fiscal year consists of Cliff Street and possibly Church and High Streets.

#### WATER DEPARTMENT

The eight inch water line behind the Union Church extending westward under the parish house then up Church Street has been re-routed. This pipe now connects the main line at the intersection of Main and Church Street up Church ending at the driveway to the church parking lot. The old line at this point was 14 feet deep. Total cost of purchased material amounted to \$8,365.00.

Due to new Federal and State regulations the water supply has slightly failed its lead and copper test. We shall begin using the chemical known as "Soda Ash" to bring our P.H. up to approximately 7.8. The material coats the pipes eliminating the leaching of lead and copper into our home. Please note: Our source systems test a minus .005 for lead and minus .05 for copper.

Residents must understand that the problem "lies" within the "users" home as lead solder was used with copper pipe prior to 1983 and many faucets contain lead. We strongly urge you to let your cold water faucets run for at least two minutes before using.

Monitoring phase two to five is currently underway. This includes IOC's SOC's and the VOC's with results being favorable at this point.

The construction of the new water tank and addition to our filtration should be underway early this spring. At this point we are waiting for approval for construction from the State of Vermont before the bidding process can begin to finalize our actual cost.

Please remember that due to testing requirements and O & M operations we shall see increases in our water rates. We still have reasonable "user rates" as compared to other municipalities. "Just a reminder" responsibility for your line from our corporation to your house lies with the homeowner.

#### WASTEWATER DEPARTMENT

The plant is running well which indicates superb operation by the operator.

With yearly monitoring of our sludge depth we firmly believe we can get another six years of service before being cleaned.

#### SOLID WASTE

Due to a favorable vote on the former vicon building, we may see many changes in the recycling, construction materials and other solid waste items. Not only a better way but cheaper? Time will dictate.

As years go by we look back at all the accomplishments occurring in our "Town". We realize the up-grading of services could not happen if the taxpayer were not supportive. We strongly recommend using a phrase "Forward Ever - Backward Never".

I would like to extend my thanks and appreciation to the towns people for supporting our projects and to the employees for their dedication.

Respectfully Submitted,

Warren A. McCullough  
D.P.W.

PROCTOR VOLUNTEER FIRE DEPARTMENT  
SUTHERLAND FALLS HOSE COMPANY  
ROSTER FOR 1995

John C. Burns, Chief  
Bruce Sherwin, Asst. Chief  
Vincent Gatti, Captain  
Thomas Valach, Lieutenant  
Charles Chehy, Sr. Sec/Treas\*  
John Anderson  
Kevin Blanchard  
Eric Biczko  
Charles Chehy, Jr.  
R.J. Elrick

Donald Gile  
Richard Kelleway  
Carl Messer  
Austin Miller  
Raymond Parker  
Kevin Rantanen  
Mark Sadakierski  
John Vida  
Sandor Vida

Members are appointed annually by the executive committee of the department. Any resident over 18 years of age that is interested in having their name put on the list for consideration as a member needs only to fill out an application. Applications are available from any member or at the town clerks office.

The department met twenty four times during 1994 for training, twelve times on Monday nights for members working days and twelve times on tuesday mornings for members working nights. We also had twelve work meetings which we used to clean and check equipment, and clean the station and do maintenance on our vehicles. We also participated in mutual aid drills with the surrounding departments.

To give the residents of Proctor an idea of the amount of time spent on Training, Work Meetings, Fund Raising, Calls etc. the break down follows:

Training Drills and Schools	573.0 Hours
Calls	1314.0 Hours
Work Meetings/Inspections	746.0 Hours
Fund Raising Activities	1043.0 Hours

The department responded to 50 calls in 1994, our average response time to a call was 4.5 minutes. The estimated dollar loss was \$4,500 compared to \$365,192.00 in 1993.

**"REMEMBER SMOKE DETECTORS SAVE LIVES"**

With a working smoke detector, your risk of dying in a fire is cut in half. Smoke detectors should be installed in or outside every bedroom and on every level of your home. Batteries should be changed at least once a year, and your detectors should be tested at least once a month. Follow manufactures instructions for regular testing and maintenance.

**WHEN REPORTING A FIRE IN TOWN PLEASE CALL**

**775-6664**

The above number is the emergency number to report a fire and is answered by the state police dispatcher in Rutland. They will take your call and notify the department members. **Please do not call 911 in town as the 911 system has not been implemented yet.** State wide 911 is scheduled to be in service by 1997.

During Fire Prevention week the Fire department put on a fire prevention course for the elementary school children, for each age group and grade. Materials were passed out to all the children, we



hope the children took the material home as their was items for the students as well as the parents. We hope everyone enjoyed themselves, the firemen did. If any organization would like a fire prevention demonstration please do not hesitate to inquire.

The women's auxiliary was active again this year. They ran the refreshment stand at bingo and also had other fund raising activities through out the year. This year the members of the auxiliary purchased for the department 2 motorola minitor 2 pagers, through their fund raising efforts. The members wish to thank the auxiliary for everything they have done for us over the years, it is very much appreciated.

Our bingo did not do well at all in 1994, we had hoped it would pick up again so we could keep it going, but as of this report it has declined to a point were we are now losing money. The reason for this is a sharp decline in our attendance because of competition from larger bingo's which we cannot compete with, and also the economy. We may have to stop our bingo because of these reasons. We would like to thank family members and the auxiliary for helping us out at bingo. We also appreciate the support of the towns people.

The Sutherland Falls Hose Company has a 20' x 30' tent (no sides) for fund raising, for \$75.00 per day contribution to the hose company. We will come and set the tent up and take it down. It is also available for out of town use, with a minimum charge of \$150.00 per day. We also have some tables and chairs that we will lease out.

With money from fund raising activities, the Hose Co. was pleased to sponsor a delegate to Green Mountain Boys State and Green Mountain Girls State, we also contributed to project graduation, the proctorian, music boosters and purchased fire prevention material for the elementary school students. We also purchased various small items used in the station and on the trucks.

Burning permits are required for any open burning. They can be obtained (at no cost) by contacting Peter Freeborn, Fire Warden at 459-3392.

For those residents who have a hydrant near their home would you please try to keep it clear of snow. Thank You.

We would like to thank the townspeople for supporting the Fire Dept., it makes our job a lot easier knowing we have your support.

Respectfully Submitted:  
John C. Burns, Chief  
Charles Chehy, Sr. Sec/Treas.

\*Honorary Chief

Non-Active Members

James Taranovich  
Ronald Gee  
Ralph Santoro



## PROCTOR POOL 1994

The 1994 summer season was excellent. On average, sunny and warm days kept crowds of 100-120 people at the pool daily. Many days were unfortunately cut short for swimmers, due to afternoon thunderstorms.

We were very busy with our swimming lessons this summer. A total of 173 children took lessons; including repeating sessions, the total taught jumps to 238. The breakdown of lesson attendance by session is as follows:

Session I	(6/20 - 7/1)	66 swimmers
Session II	(7/4 - 7/15)	66 swimmers
Session III	(7/18 - 7/29)	71 swimmers
Session IV	(8/1 - 8/12)	35 swimmers

The total breakdown by class level is as follows:

<u>LEVEL</u>	<u>TOTAL # ENROLLED</u>	<u>TOTAL # PASSED</u>
Preschool	7	
Level I	36	23
Level II	32	15
Level III	30	17
Level IV	25	10
Level V	14	12
Level VI	21	9
Level VII	4	2
Basic Water Safety	4	4

A total of 90 children passed swimming lessons.

I ran into few problems this summer, one exception being raccoons (or skunks) that enjoyed feasting on our garbage at night. ( A problem resolved by putting the garbage cans under the picnic tables every night)

I would like to take this opportunity to thank the pool committee in their assistance during the summer. A special thanks goes to Donna Howe, who acted as a sub for sick lifeguards. Further, I would like to thank you all for giving me the opportunity to work as a lifeguard at the pool for the last four years, the last year as head lifeguard. I have thoroughly enjoyed my time at the pool, and I will miss it very much. It is with much regret that I announce that this will be my last summer at the Proctor Pool. I have to start preparing myself for graduate school, which means a permanent move to Burlington ( and UVM). Thank you very much for my four years at the pool - it has been wonderful and I will truly miss it.

Sincerely,

Michelle Barrett, Head Lifeguard 1994



# REGIONAL AMBULANCE SERVICE, INC.

## ANNUAL REPORT

275 Stratton Road  
Rutland, VT 05701

Business: 802-773-1746  
Emergency: 802-773-1700  
FAX: 802-773-1717

(FISCAL YEAR ENDING JUNE 30, 1994)  
11 YEARS OF SERVICE 1983 - 1994

To the Honorable Citizens of the  
Town of Proctor, Vt:

We are pleased to present our annual report to the Citizens of the Town of Proctor. Regional Ambulance Service, Inc. has continually provided emergency and non-emergency ambulance service for eleven years. From 1983 to the end of this year Regional has responded to 37,989 ambulance calls. This past year, ending June 30, 1994, the service responded to a total of 5,233 ambulance calls and an additional 1606 Paramedic intercept calls in our 12 communities.

With the continued support of the citizens, our employees, and community governing bodies, we have level funded and even lowered our assessment rate over the past 10 years. Our current assessment rate is \$6 per capita. We extend our appreciation to everyone for their continued support.

The additional ambulance garage bay was completed and an ambulance, with over 100,000 miles on it, was replaced. Our building was updated with new energy efficient lighting and insulated garage doors were installed. The billing office upgraded their capabilities to do electronic billing to Medicare. These improvements were all made in an effort to cost efficiently and professionally serve the public.

Training is very important for the professional development of our personnel. Over this past year there has been training provided in Pre-Hospital Trauma Life Support, Pediatric Advanced Life Support, Advanced Cardiac Life Support, Bloodborne Pathogens, Emergency Vehicle Operations, and a variety of mandatory training to maintain our personnel's certifications.

Monthly C.P.R. classes are taught at Regional Ambulance. Tours, lectures, demonstrations, and C.P.R. classes are available for the general public. For further information call 773-1746.

Our professional staff is extremely capable and dedicated. The public is encouraged to visit and talk to the employees and Administrator at our Stratton Road facility. Please feel free to contact James Finger, Administrator, or your representative, Douglas Hastings if you have any questions concerning the service.

We are proud of our accomplishments and look forward to serving you in the future. The Board of Directors and Administration of Regional Ambulance Service, Inc. will continue striving to provide the highest quality of emergency ambulance care at the lowest possible cost to all of the citizens we serve.

Sincerely;  
Paul Kulig,  
President, R.A.S.  
Board of Directors

Douglas Hastings  
R.A.S. Representative  
Town of Proctor

**ANNUAL REPORT - 1994**  
**RUTLAND REGIONAL PLANNING COMMISSION**

The Commission's Mission is to: (A) provide leadership and technical expertise to encourage cooperative planning with and among the region's communities and areawide interests; and, (B) strive to improve the quality of life for people in the region by promoting harmony between sustainable economic development, environmental interests and other planning issues.

In pursuit of that Mission, the Commission continued to work closely with regional communities to create a cooperative and positive planning process and:

- Has worked with Poultney, Rutland Town, Sudbury, Clarendon, Wallingford, Mt. Holly, Tinmouth, Shrewsbury, Ira, and Pawlet on revising or preparing their local plans or zoning regulations. In some cases, the Commission assisted in obtaining a state planning grant to cover some of the costs of this work.
- Continued the comprehensive regional transportation planning program through the Rutland Region Transportation Council. The Council represents the region's 27 communities and has developed a prioritized list of transportation problem areas and identified projects, for funding by the Agency of Transportation, that would help to solve the problem areas.
- Prepared a comprehensive update of the Rutland Regional Profile containing extensive information about the people and economy of the region.
- Continued our very successful cooperative purchasing program for fuels that has saved Brandon, Castleton, Hubbardton, Ira, Clarendon, Middletown Springs, Pawlet, Poultney, Sherburne, Shrewsbury, Tinmouth, Wells, Wallingford, and other nonprofits and school districts substantial amounts on their fuel oil, diesel and gasoline purchases;
- Continued using our geographic information system to give communities graphical information that helps in local decision making. Also we continued to assist communities map local road names for the future E-911 system.
- Worked closely with the Rutland Economic Development Corporation and the Rutland Region Chamber of Commerce to better coordinate our activities and programs.
- Worked with the Rutland Region Education Collaborative to organize a non-profit corporation dedicated to improving education in the Rutland Region and insuring that students have the tools to move from school to work.

Please join us as we continue these and other efforts to generate regional cooperation and make planning in Rutland County a truly grassroots process.

For the seventh consecutive year, **dues will remain at \$500**. We ask that you include this small amount in the selectmen's budget as part of the "local planning" line item.

**VERMONT CENTER FOR INDEPENDENT LIVING**

**174 River Street, Montpelier, VT 05602**

**229-0501 or 1-800-639-1522 Voice/TDD**

**Report to Towns**

**Fiscal Year 1994**

**(October 1, 1993-September 30, 1994)**

The Vermont Center for Independent Living is a private, not-for-profit organization of Vermonters with disabilities working together for dignity, independence, and civil rights. Our goals are to increase opportunities for people with disabilities to participate fully in the life of our communities and to dismantle the physical, communication, and attitudinal barriers that prevent us from realizing our full human potential. We work together with other citizens with disabilities to achieve full human and civil rights and equal access to community services and opportunities; to increase the availability of community resources and options for independent living; and to gain the power to control and direct our own lives.

VCIL is Vermont's first and only statewide cross-disability independent living center and was the first organization in Vermont to be directed and staffed by people with disabilities.

VCIL served over 3,500 Vermonters this past year. We offer: information and referral services, one-on-one peer advocacy counseling, assistance with obtaining equipment and services that enable persons with severe disabilities to live more independently, assistance in making home entrances and bathrooms handicap accessible, community advocacy, information about the Americans with Disabilities Act and other civil rights laws, help in obtaining accessible and affordable housing, and meals-on-wheels for persons with disabilities. We have offices in Montpelier and Brattleboro as well as a network of locally-based peer advocate counselors serving the entire state.

In FY 1994, staff members of the Information and Referral and Assistive Technology programs responded to 1,740 requests for information and/or assistance state-wide. The Home Access Project received 47 requests for assistance with home accessibility modifications during the year: thirteen projects totaling \$27,140 were completed. Counselors in the Peer Advocacy Counseling program provided service to 388 peers with disabilities. VCIL awarded \$73,000 to 143 individuals in the Independent Living Services program and served 82 individuals through the Meals on Wheels program. Staff of the Community Advocacy program made over 1,600 advocacy contacts in FY 1994.

**For more information contact Vermont Center for Independent Living, 174 River St., Montpelier, VT 05602-3573; telephone: (802) 229-0501 and 1-800-639-1522 (Voice and TDD) or VCIL South, 230 Main St., Brattleboro, VT 05301; telephone (802) 254-6851 (Voice and TDD).**

We are pleased to announce we are moving to a new, larger facility at 11 East State Street, Montpelier, VT 05602 on December 15, 1994. The new center will allow us to offer increased services in a totally accessible workplace. Our phone numbers will remain the same.

**SOUTHWESTERN VERMONT COUNCIL ON AGING**  
**Report to the Citizens of Proctor**

The Council on Aging projects that it will spend \$23,504 to provide services needed by older residents of the Proctor community during the current fiscal year.

Following is a brief description of the services that this agency provided to elders in your community during the past fiscal year:

Senior Meals

1,714 meals were delivered to the homes of the 15 frail and vulnerable elders who were homebound and unable to prepare a meal. This service is often referred to as "Meals on Wheels". In addition, 30 older persons participated at one or more of the various meal sites sponsored by this agency, enjoying 742 meals, primarily at the Proctor Library.

Senior Advocate Assistance

This important program, serving older persons living on fixed and limited incomes, provided help to 32 older persons in the Proctor community. Advocate staff helped elders explore options and assisted them with application forms for a variety of services and programs, e.g., Fuel Assistance, SSI, Medicaid, Food Stamps, etc. They also helped elders resolve problems connected with maintaining this type of essential service/program support.

Other Service Support

The Council on Aging also provided assistance to Proctor elders through such efforts as:

- 1) Information and Referral support via the phone to help connect older persons with needed services and programs;
- 2) Health benefit counseling and form assistance through its VIP Program;
- 3) Peer Counseling Support provided by volunteers for elders who were dealing with grief and depression brought on by a various life changing events;
- 4) Legal service support through contract with the Senior Law Project;
- 5) Public information about elder issues through the "Elder Connection" column appearing weekly in the Rutland Herald and written by Barbara Hanson, SVCOA's Community Relations Director.
- 6) Transportation support through contract with the One 2 One Program

Additionally, the agency's Community Resource Developer was available to work in partnership with local citizens to help survey area elders. The goal of this effort is to develop service options tailored to meet specific needs identified through the survey process.



## VERMONT LEAGUE OF CITIES AND TOWNS TOWN REPORT ARTICLE

The Vermont League of Cities and Towns (VLCT) was organized in 1967 by cities and towns for cities and towns in Vermont. A fully-owned instrumentality of a municipality, VLCT is dedicated to serving the best interests and needs of Vermont municipalities. VLCT is supported by revenues from local governments voted by the voters at Town Meeting and 243 of 246 cities and towns in Vermont are members of the association.

Local officials are responsible for a vast number of laws and regulations to assure their residents' health and welfare, ranging from protection against rabies threats to keeping the roads clear, to providing for solid waste management and fire protection. The Vermont League of Cities and Towns puts considerable effort into providing education for local officials by offering workshops throughout the year to health officers, planning commissions, zoning administrators, selectpersons, auditors, tax collectors and others. In addition VLCT provides manuals on specific subjects to guide local officials in the discharge of their responsibilities. A new book produced this year, the Municipal Environmental Handbook is a comprehensive guide to state and federal environmental laws from the perspective of local officials. VLCT staff is only a phone call away for local officials with specific questions about any local government matter. More than 5000 questions were answered in the past year from virtually every member municipality. Municipal attorneys are also available to give advice and legal opinions through the VLCT Law Center. VLCT is committed to helping municipal leaders develop expertise in their city and town jobs and appropriately handle the very complex problems that face them daily.

VLCT offers insurance "trust" programs to municipalities that save taxpayers thousands of dollars every year because member municipalities pool their resources. In 1993 the VLCT Health Trust returned more than \$900,000 to its 270 member municipalities and the Property, Casualty and Insurance Fund (PACIF) returned over \$500,000 to its 153 member municipalities. Since 1983 total distributions from the Health, PACIF and Unemployment Trusts equals \$3,436,000.

The VLCT News and VLCT Weekly Legislative Report provide municipal officials with up-to-date information on legislative issues and articles of special interest on topics such as workplace safety, funds available through the federal crime bill, and municipal planning. As of 1993 members may access that information through a computer bulletin board service (joining the "information highway") as well.

VLCT represents the interests of local government in the legislature, using as a basis for positions that are taken on different subjects the VLCT Municipal Policy, a policy platform that is adopted by the membership at its annual meeting in October and covers a wide range of topics affecting local government including elections law, financial management, property taxes, transportation, and environmental issues.

Dues paid by member municipalities are vital to the continued existence of VLCT. Municipal officials around the state thank you for your support.



TOWN OF PROCTOR ANNUAL REPORT  
RONALD J. CIOFFI, EXECUTIVE DIRECTOR

To The Honorable Board of Selectmen and Citizens of The Town of Proctor:

On behalf of the Board of Directors and Staff of the Rutland Area Visiting Nurse Association, I would like to thank you for your continued support of RAVNA.

RAVNA's 48th year of service can best be summed up in one word: CHANGE. Webster's dictionary defines change as, "to make different the form, nature, content and future course of something." How appropriately that definition describes 1993! During the past year, our board and administration have begun implementation of processes to assist RAVNA in dealing with an ever changing environment. This environment includes: rapid growth in service demand, internal restructuring and the uncertainties of health care reform. These factors and others have compelled the Association to reassess our Mission and Statement of Beliefs and to initiate a Strategic Planning process that will help us envision the future and develop the procedures and operations necessary to achieve and create that future. The board and staff of RAVNA are poised to deal with the uncertainties of what lies ahead and are committed to continue offering what health care reform is striving for, UNIVERSAL ACCESS TO HIGH QUALITY, COST EFFECTIVE CARE.

## Town of Proctor Annual Report

In reviewing statistics for the Town of Proctor, we see an overall increase in total demand for services of 25% from 4,718 in 1992-93 to 5,897 in 1993-94. Unduplicated clients increased by 6% from 59 to 63. We are proud to announce that in spite of our growth and overall spiraling health care costs, our charge for nursing care remained unchanged for the fifth consecutive year.

We are grateful for the volunteer support, city and town allocations, United Way funding, foundation grants and individual and corporate donations which have enabled us to continue offering medically necessary services and community programs, regardless of individual ability to pay or geographic location.

Town of Proctor residents are encouraged to call the Rutland Area Visiting Nurse Association at 1-800-244-0568 if you or someone you know can benefit from our programs and services.



**Rutland Region Transportation Council**  
Post Office Box 965  
Rutland, Vermont 05702-0965  
802-775-0871/ 800-464-7900

**Annual Report—1994**

The Rutland Region Transportation Council is an organization dedicated to promoting cooperation and coordination on transportation issues among municipalities, organizations, and interests in the Rutland Region. Formed in December of 1992, the Transportation Council provides a forum for the development of regional transportation policies and priorities, and coordinates the implementation of those policies and priorities with the Vermont Agency of Transportation. Financial support for the organization is provided by state and federal funds obtained by the Rutland Regional Planning Commission.

All municipalities in the Rutland Region are considered voting members of the Transportation Council. However, municipalities are not obligated to participate in the Council; furthermore, those that do participate may cease their involvement at any time.

Over the last year (1994), the Rutland Region Transportation Council and its staff have accomplished the following:

- Prepared and adopted a list of the top 10 transportation-related problems in the Rutland Region;
- Prepared and adopted a list of the top 10 transportation projects (areas that should undergo detailed evaluation and preliminary design) in the Rutland Region;
- Submitted both top 10 lists to the Vermont Agency of Transportation for its consideration during the development of the Fiscal Year 1996 (July 1995-June 1996) transportation Capital Budget and Program;
- Participated in a statewide "Congress" to discuss transportation issues with the Vermont Secretary of Transportation;
- Participated in a regional meeting to discuss transportation issues with the Agency of Transportation technical staff;
- Completed a preliminary draft of the "Rutland Region Transportation Plan" and related technical reports;
- Participated in the development of the Vermont Long Range Transportation Plan;
- Developed a regional travel demand forecast to aid in the identification of future transportation needs;
- Sponsored public presentations/question and answer sessions on issues such as "traffic calming" and regional highway maintenance;
- Passed resolution supporting passage of a bill to increase the state gasoline tax, with added revenues targeted for improvement of Route 7 corridor; and
- Prepared and distributed three transportation-related newsletters.

In 1995, the Rutland Region Transportation Council will continue many of these efforts; it will also undertake several new initiatives, including: developing a system to track the progress of transportation projects as they make their way through the Agency of Transportation; and building a regional consensus on the appropriateness of major highway realignments and bypasses.

Meetings of the Rutland Region Transportation Council are held once each month, normally on the fourth Thursday, in Rutland. All those with an interest in transportation and related issues are invited to attend.

Questions about the Transportation Council may be directed to the following individuals:

- Dean Pierce, Senior Regional Planner (775-0871)
- Charles Wise, Chairman (773-4202)
- John Poljacik, Proctor Representative (459-3422)

## VERMONT ENHANCED 9-1-1 BOARD

### Report To Towns

The Vermont Enhanced 9-1-1 Board is now in its first year of operation. Its goal is to bring about enhanced 9-1-1 service statewide by July of 1997.

The major benefit of enhanced 9-1-1 service is that anytime anyone dials 9-1-1 from anywhere in Vermont, the 9-1-1 call taker will automatically see on a computer screen the caller's telephone number, address and appropriate emergency service providers. These *enhanced* features enable emergency service providers to locate 9-1-1 callers regardless of whether they are able to speak or are aware of their location.

Enhanced 9-1-1 is particularly important for those Vermonters with hearing or speech disabilities as well as small children who are old enough to dial 9-1-1 but not old enough to describe their location to a 9-1-1 call taker. In addition, visitors to Vermont will benefit by this system as they often request emergency assistance but are unable to describe their location.

The key to the success of the enhanced 9-1-1 system is for every caller to have a locatable address. For example, if your address is RR2, Box 367 and you dial 9-1-1 to report an emergency, there is the potential for confusion and delay as emergency service providers try to determine the location of RR2, Box 267. Box 217 means that your postal service knows where to deliver your mail, but it does not mean that emergency responders know your location.

In contrast, if you have a locatable address such as 103 Birch Street, emergency service providers know exactly how to reach you. Furthermore, if your town's 9-1-1 team assigned street numbers based on distance, then emergency responders will know not only to go to Birch Street, but they will know how far along Birch street to travel.

At the present time only about 30% of towns in Vermont have locatable addresses. In response, the Enhanced 9-1-1 Board's first major outreach effort has been to ask every town in Vermont to appoint a municipal 9-1-1 contact to begin focusing on this issue.

Since January, almost every community in Vermont has designated someone to serve in that capacity. These 9-1-1 municipal contacts will be forming local committees, receiving 9-1-1 progress reports, providing information about his or her community's existing emergency service operations, coordinating local re-addressing activities, coordinating the development of a municipal enhanced 9-1-1 plan, and finally, he or she will serve as your contact for any questions that you may have concerning the status of the enhanced 9-1-1 program in your area.

The Vermont legislature voted to establish an enhanced 9-1-1 service in Vermont to improve emergency service delivery. In emergency situations, improving service delivery means saving lives and property.

If you would like to join your local 9-1-1 committee or have questions about the enhanced 9-1-1 system call your town clerk to find out the name of your municipal 9-1-1 contact or call the Enhanced 9-1-1 Board at 1-800-342-4911. Our address is: The Vermont Enhanced 9-1-1 Board, 58 East State Street, Drawer 20, Montpelier, VT 05620-6501.

Evelyn Bailey, *Executive Director*, Vermont Enhanced 9-1-1 Board

## TOWN REPORT INFORMATION

George D. Aiken Resource Conservation and Development (RC&D) Council  
Available to Help You

The George D. Aiken RC&D Program is here to serve your community. We coordinate and facilitate help to town governments, school districts, fire departments and non-profit groups in the six (6) southern counties in Vermont. We are a voluntary nonprofit citizen's group supporting community betterment and rural development. Through the U.S. Department of Agriculture, we get technical assistance and staff help, but our Council is a self-supporting nonpartisan organization that is available to HELP YOU.

We work at the request of communities or others to help them help themselves. We bring together technical and financial resources focused on the specific needs that you may have. Our mission is to meet your needs and we rely upon our extensive networks to bring the resources together.

Highlights of our work in 1994 and initiatives that can HELP YOU include:

**Improved Rural Fire Protection** - We in rural Vermont tend to experience greater loss from fire and pay higher insurance premiums. The AmeriCorp Vermont Fire Technical Support Team is your very own personal consultant that can help your fire service. At your request they can:

- Assist with strategic plans for water to suppress fires
- Provide technical specifications and plans for dry hydrants
- Develop marketing, recruitment strategies and funding sources
- Develop communication networks among fire departments

The Team consist of: Tom Page, Coordinator; Sharon Quinlan, Education and Marketing Specialist; and Matt Calcagni, Engineering Technician.

In the spirit of community service the RC&D Council, has joined with the Natural Resources Conservation Service (formerly SCS) and AmeriCorp to support this team.

**Twenty-four (24) Fire Departments Helped** - We are presently working with...

West Haven	Strafford	Ferrisburgh	Wilmington
South Newfane	Reading	Monkton	Benson
Tunbridge	Wallingford	Wardsboro	Addison
West Rutland	Sandgate	Newbrook-Brookline	Barnard
Weathersfield	Pomfret	Thetford	Weybridge
Mendon	Shrewsbury	East Barnard	Ripton

We are excited to be helping these towns help themselves. Your town can be added to the list... give us a call.

**BETTER BACKROADS, You Can Afford** - We have significant investments in our Town road systems. Cost effectively managing your roads can also help reduce silt and other pollutants going into your streams and lakes.

We are coordinating an effort with our sister organization the Northern Vermont RC&D to develop ongoing educational and hands-on technical help that will focus on down-to-earth, easy to do and cost saving methods of maintaining your roads. Written materials, demonstrations and recognition activities will be developed aimed at empowering road managers in your Town. We are just beginning the project and want it to be acceptable to you. We would like to hear what has worked for you. If you have ideas on techniques that have worked for you, give us a call.

**Native Timber Walls Are For You** - Creating jobs, providing aesthetic and cost-effective retaining walls and using local labor are the reasons for RC&D to be right in the middle of the Vermont/New Hampshire Timber Retaining Wall Initiative. This Initiative includes:

- A Standard Design Package that YOU CAN USE to evaluate a site and determine the size and make up of a timber wall
- Pre-fabricated wall kits through the Vermont Corrections Industries
- Upcoming demonstrations and workshop

These beautiful walls can be used to:

- Stabilize a sliding embankment,
- Gain useable land at the top or bottom of slopes,
- Elevated tees on golf courses, and other landscaping needs.

These "Plan and Wall Kits" are AVAILABLE TO YOU. They are designed to be easily understood and built by non-technical oriented folks. Please contact YOUR RC&D COUNCIL for details.

**Royalton Recreation Area Environmental Review** - We coordinated a six (6) person interdisciplinary team that reviewed a proposed community recreation area along the White River in South Royalton. The Team provided a detailed report that outlined the limitations and capabilities of the nine (9) acre site to support the proposed development. The report is being used by the Town and their consultants to develop a detailed plan.

We hope you consider the George D. Aiken Resource Conservation and Development Council your source of information and assistance relating to improving your community. We are available for free consultation by calling Dennis Borchardt our Executive Director at (800) 299-6408.



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**Rutland Natural Resources Conservation District**  
257 South Main Street - Rutland, Vermont 05701 - Telephone 775-7192

**ANNUAL REPORT**

The mission of the Rutland Natural Resources Conservation District is to enhance the planning, conservation, and proper development of the District's natural resources and to involve the landowners and general public with this process through increased program visibility.

A Conservation District is a political subdivision of the State of Vermont, as approved by the Legislature in 1939, to cooperate with individuals, landowners, organizations, and State and Federal agencies to prevent and control soil erosion and flooding throughout the State. The Rutland District was established in 1968. It includes the sixteen towns in the eastern part of Rutland County and Rutland City.

The conservation districts decide what conservation work needs to be done in the district and is the vehicle through which landowners receive local, state, and federal assistance. The district actively encourages landowners to sign up as cooperators. It coordinates the efforts of resource-related programs and is the local sponsor for large scale conservation projects.

Working through the districts, the Natural Resources Conservation Service (NRCS), formerly the Soil Conservation Service (SCS), of the U.S. Department of Agriculture provides technical assistance to individuals, groups, and communities who make decisions about conservation, development, and use of natural resources.

During 1994, the Rutland District was involved in the following projects and activities: updated the district's long range plan; provided trout fingerlings to pond owners for fish stocking; through a State grant conducted an Arbor Day program at the Vermont Achievement Center; selected the Caughnawaga Farm of Pittsford, owned and operated by Allen and Kristine Hitchcock, as the Conservation Farm of the year, issued two newsletters, and reviewed Act 250 permit applications and U.S. Forest Service proposed activities on the Green Mountain National Forest, and cooperative projects with the Aiken Resource Conservation and Development Area.

Any landowner or farmer is encouraged to contact our office for technical assistance or advice. The office is located at 257 South Main Street (next to the Days Inn), Rutland, or call (802) 775-7192.

Edward J. Pomainville, Jr.  
Chairman, Board of Supervisors





RUTLAND AREA  
COMMUNITY SERVICES

To the Residents of Proctor for 1995 request:

Rutland Area Community Services (formerly Rutland Mental Health Services) continues to be presented with a dramatic increase in serious mental health and substance abuse problems. Of particular note are the increasing numbers of children who are at risk within their families and persons in need of treatment for substance abuse.

Because funding has not increased with demand, we are prioritizing persons that appear to be most at risk. Thus, **your support becomes even more important** and Rutland Area Community Services stretches its resources to meet the priorities and increasing demands by an increasingly higher risk group of Rutland County citizens.

The fees we collect for these services generate only a portion of the actual cost. The remainder must come from State, Federal, and local funds, such as United Way and Town Giving. Your support in the past has been greatly appreciated. We are asking for level funding.

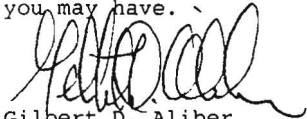
Rutland Area Community Services offers various support groups and educational programs for individuals and health providers in Rutland County; plus psycho-educational assessments and family interviews in order to help develop the most appropriate educational plan for students with learning/behavioral difficulties, who are referred by your school.

The Evergreen Center for Alcohol and Other Drug Services, our substance abuse program, continues to expand to better address the growing need for drug and alcohol treatment.

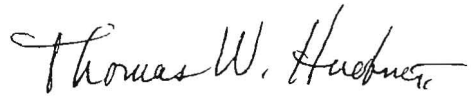
The Associates in Child and Family Services, our affiliate, 65 Grove Street in Rutland, has provided services to children, adolescents, parents, couples and individual counseling.

During the past year we provided **602 units of service to individuals from your community**. These services included crisis intervention, adult brief therapy, substance abuse treatment, inpatient psychiatric care, child and family treatment, and extended care services.

We invite you to contact our main office (775-8224) with any questions you may have.



Gilbert D. Aliber  
Chief Executive Officer



Thomas W. Huebner, President  
Board of Directors

# Rutland County Solid Waste District Annual Report 1994

## The District

Vermont laws require the District to manage all solid waste within the 15 towns and city that make up the district. The District must create and implement a 20 year management plan. The District has a number of programs which implement the plan that was drafted in 1990 and contracts with private companies for other services. The District also has a regulatory role which includes the licensing of all facilities and haulers within the district, and the use of criminal and civil sanctions to enforce state and District laws.

## Services

The District offers the following services directly:

- \* Collection and disposal of household and exempt commercial hazardous waste;
- \* Collection of waste oil, wet cell batteries, scrap metal and white goods, asbestos, tires;
- \* Removal and recycling of freon;
- \* Collection and recycling of junk mail, magazines and boxboard;
- \* Operation of a regional transfer station;
- \* Operation of a regional yard and leaf waste compost program;
- \* Compost, recycling and hazardous waste education;
- \* Hauling of sludge from private and municipal waste water treatment facilities;
- \* Distribution of home compost bins;
- \* Design of recycling, compost, transfer station, and sludge management systems;

## Contract Officer

The District acts as a contract officer to provide the following municipal solid waste services:

- \* Landfill disposal (10 years);
- \* Long haul municipal solid waste hauling (10 years);
- \* Long haul sludge cake hauling (5 years);
- \* Liquid sludge disposal (5 year)
- \* Recyclables hauling (10 years);
- \* Recyclables processing and marketing (10 years);
- \* Hazardous waste disposal (year to year);
- \* Medical waste disposal;
- \* Metal recycling (year to year);
- \* Tire disposal (year to year - 3 contracts); and



## Programs Under Development or Initiated in 1994

- \* Construction waste recycling program (due to be operational April 15, 1995);
- \* Public/Private jointly operated MRF (due to be operational April 15, 1995);
- \* Regional wastewater sludge management program (operational September 1, 1994);
- \* Methane gas electrical generation system (planned for 1995); and
- \* Food waste and dirty paper compost program (planned for 1995).

**Offices: Rutland County Material Recovery Facility, Green Hills Lane, Rutland, VT**  
**Telephone: (802) 775-7209 Fax: (802) 773-5796**

RUTLAND COUNTY SOLID WASTE DISTRICT  
PROPOSED FY '95 BUDGET

	FY 95 Budget	Yr. To-Date 9/94 FY 94 Budget	
<b>INCOME:</b>			
Transfer Station	92,500.00	47,403.17	83,500.00
Stickers	9,000.00	3,145.00	1,000.00
Curbside Tax-Res.	13,000.00	8,283.13	13,000.00
Curbside Tax-Comm.		13,485.00	18,000.00
Tipping Surcharge	315,000.00	225,488.49	265,000.00
St. of Vt. HHW Grant	4,000.00	4,500.00	3,000.00
HHW Fee for Service	40,000.00	10,611.43	28,000.00
Other State Grants	0.00	2,400.00	15,000.00
Bond Proceeds	0.00	97,543.65	
St. of VT. MRF	0.00	71,752.32	0.00
St. of VT. Sludge ( city )	0.00	104,771.36	0.00
Paper/Compost/Metal Revenue	7,000.00	3,622.82	4,000.00
Payments Tire pick-up	6,000.00	3,431.88	
Contracted Construction Waste	25,000.00		
Contracted Management Services	2,000.00		
District Construction Waste	80,500.00		
Sludge Transport	148,614.00	74,514.33	
Weighing	4,200.00	180.00	
Employee Training Reimb.		2,952.00	
Interest Income	0.00	179.04	0.00
Misc. Income	500.00	93.75	1,000.00
<b>TOTAL INCOME.....</b>	<b>\$ 747,314.00</b>	<b>674,357.37</b>	<b>431,500.00</b>
<b>EXPENSE:</b>			
<b>General Expenses:</b>			
Depreciation		7,370.95	
Advertising	2,000.00	2,208.52	4,000.00
Misc. Expenses		1,411.82	0.00
Bank Service Charges	100.00	45.80	100.00
Secretarial	500.00	58.35	600.00
Equipment		0.00	0.00
Repairs & Maint.	500.00	1,375.58	400.00
Dues & Subscriptions	3,000.00	2,123.47	1,600.00
Audit	3,500.00	2,400.00	3,000.00
Insurance	14,000.00	14,529.32	14,000.00
Interest Expense	0.00	0.00	1,000.00
Retirement	14,000.00		
Postage	1,800.00	1,288.34	1,200.00
Professional Fees		8,000.00	0.00
Legal Fees (Facey)	10,000.00	19,487.91	
Contracted Services	2,000.00	0.00	7,000.00
Employee Business Expense	2,000.00	4,800.00	
Travel	4,000.00	9,874.26	5,200.00
<b>Total General Expenses</b>	<b>57,400.00</b>	<b>74,974.32</b>	<b>38,100.00</b>
<b>Bond Vote Expense</b>		<b>1,688.56</b>	
<b>Enforcement</b>	<b>10,000.00</b>	<b>5,155.54</b>	<b>10,000.00</b>



<b>Central Office:</b>			
salaries	116,403.63	51,063.44	66,049.20
payroll taxes	11,232.95	4,596.56	5,052.75
Vt. unemployment tax	4,000.00	3,079.64	
health benefits	13,608.00	7,573.31	9,965.00
rent	4,500.00	4,045.77	6,200.00
utilities	5,280.00	3,503.30	4,300.00
office expenses	3,500.00	4,336.14	3,500.00
<b>Total Office Expense</b>	<b>158,524.58</b>	<b>78,198.16</b>	<b>95,066.95</b>
<b>Sludge Grant Expense</b>	<b>0.00</b>	<b>79,275.55</b>	
<b>Recycling MRF Expense</b>	<b>45,000.00</b>	<b>113,317.49</b>	
<b>Composting Expense</b>	<b>1,600.00</b>	<b>2,488.30</b>	
<b>Town Recycling Transport Fee</b>	<b>27,000.00</b>	<b>9,250.00</b>	
<b>District Tire Pick-UP</b>	<b>3,000.00</b>	<b>2,675.63</b>	
<b>Transfer Station:</b>			
salaries	31,720.00	19,952.87	18,345.60
payroll taxes	6,550.18	1,526.42	1,403.44
health benefits	3,441.60		
equipment	500.00	18,175.54	3,500.00
advertising	1,000.00	0.00	500.00
supplies	600.00	437.73	600.00
utilities	2,200.00	1,571.75	2,400.00
disposal:			
recycling	4,000.00	5,100.00	4,000.00
msw & c&d	54,000.00	32,265.25	52,000.00
tires	3,000.00	5,325.00	6,000.00
repairs	500.00	27,051.65	1,000.00
misc.	500.00	1,811.40	300.00
<b>Total Expenses Transfer Station</b>	<b>108,011.78</b>	<b>113,217.61</b>	<b>90,049.04</b>
<b>Recycling/Curbside Implementation:</b>			
salaries	18,564.00	17,069.50	21,840.00
consultant		13,118.10	21,000.00
payroll taxes	1,791.43	1,305.21	1,670.76
health benefits	2,136.00	4,245.93	5,530.00
warehouse		7,207.51	11,500.00
gaylords	700.00	780.00	1,500.00
fuel-truck	1,000.00	1,453.42	2,000.00
equip. maint.		90.77	500.00
trucking		3,175.00	2,000.00
supplies		7.14	
equipment		0.00	500.00
<b>Total Expenses Recycling</b>	<b>24,191.43</b>	<b>48,452.58</b>	<b>68,040.76</b>
<b>Construction:</b>			
salaries	27,705.00	0.00	
payroll taxes	5,721.08	0.00	
health benefits	2,294.40	0.00	
processing O&M	8,000.00	0.00	
disposal	35,000.00	0.00	

<i>Total Expenses Construction</i>	<i>78,720.48</i>	<i>0.00</i>	<i>0.00</i>
<b>Curbside:</b>			
salaries		15,402.37	18,891.60
payroll taxes		1,181.98	1,445.21
health benefits		4,245.93	5,530.32
advertising		0.00	7,000.00
misc.		0.00	0.00
<i>Total Expenses Curbside</i>	<i>0.00</i>	<i>20,830.28</i>	<i>32,867.13</i>
<b>Sludge Transport Expenses</b>			
Equipment	3,434.00	13,000.00	
Salaries	22,718.00	2,280.00	
Payroll Taxes	4,691.27	174.39	
Health Benefits	5,736.00		
Disposal	96,162.00	59,359.23	
Equip. Repairs & Maint.	4,000.00	2,432.97	
Insurance	3,000.00		
Misc. Expenses	750.00	305.00	
Truck Fuel	8,000.00	81.01	
<i>Total Expenses Sludge Transport</i>	<i>148,491.27</i>	<i>77,632.60</i>	
<b>HHW Implementation:</b>			
salaries	31,656.00	11,741.71	26,880.00
payroll taxes	6,536.96	897.87	2,056.32
health benefits	5,736.00	2,830.62	4,434.48
HHW consultant		13,118.22	21,000.00
advertising	1,000.00	0.00	1,000.00
utilities	1,800.00	1,789.56	1,200.00
supplies	500.00	393.29	0.00
equipment	500.00	0.00	500.00
equip. maint.	1,000.00	1,619.42	1,000.00
equip. fuel	1,500.00	725.13	1,500.00
disposal	35,000.00	19,818.40	34,000.00
trailer	1,200.00	900.00	1,200.00
training	1,000.00	865.00	2,000.00
misc.	500.00	39.00	500.00
<i>Total Expenses HHW</i>	<i>87,928.96</i>	<i>54,738.22</i>	<i>97,270.80</i>
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>749,868.50</u></b>	<b><u>681,894.84</u></b>	<b>431,394.68</b>

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1994

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TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1994

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**SILISKI & BUZZELL, P.C.**

*Certified Public Accountants*

**Independent Auditor's Report**

To the Board of School Directors  
Town of Proctor, Vermont School District  
Proctor, Vermont

We have audited the accompanying general purpose financial statements of the Town of Proctor, Vermont School District as of June 30, 1994 and for the year then ended. These general purpose financial statements are the responsibility of the Town of Proctor, Vermont School District management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effects, if any, of the matters discussed in paragraph three, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Proctor, Vermont School District as of June 30, 1994 and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements as listed in the table of contents as schedules are presented for purpose of additional analysis and are not a required part of the general purpose financial statements of the Town of Proctor, Vermont School District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, such information is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Siliski & Buzzell P.C.*

January 13, 1995  
Rutland, Vermont  
Reg. No. 119

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUP

JUNE 30, 1994

ASSETS

	Governmental <u>Fund Type</u> General <u>Fund</u>	Proprietary <u>Fund Type</u> Enterprise <u>Fund</u>	Fiduciary <u>Fund Types</u> Trust and Agency Funds	Account Group General Long-Term Debt	EXHIBIT A Memorandum Only Total
CASH					
Checking	\$215,503	\$19,290	\$ 73,729	\$ -	\$308,522
Savings/Money Market	-	-	61,389	-	61,389
Total Cash	215,503	19,290	135,118	-	369,911
INVESTMENTS - Certificates of Deposit	-	-	18,805	-	18,805
ACCOUNTS RECEIVABLE (Note 2)	34,977	1,623	-	-	36,600
INVENTORY	-	2,757	-	-	2,757
DUE FROM OTHER FUNDS	3,332	-	4,279	-	7,611
AMOUNT TO BE PROVIDED FOR RETIREMENT OF GENERAL LONG-TERM DEBT AND OTHER OBLIGATIONS	-	-	-	170,889	170,889
TOTAL ASSETS	<u>\$253,812</u>	<u>\$23,670</u>	<u>\$158,202</u>	<u>\$170,889</u>	<u>\$606,573</u>

LIABILITIES AND FUND EQUITY

LIABILITIES

Accounts Payable (Note 3)	\$ 76,704	\$ -	\$ 13,585	\$ -	\$ 90,289
Due to Other Funds	4,179	3,332	100	-	7,611
Amount Owed to Student Organizations	-	-	28,035	-	28,035
Deferred Revenue (Note 4)	4,377	1,117	-	-	5,494
Accrued Payroll	81,197	513	-	-	81,710
Accrued Payroll Taxes	6,212	39	-	-	6,251
Notes Payable (Note 5)	-	-	-	29,404	29,404
Accrued Compensated Absences (Note 5)	-	-	-	141,485	141,485
Total Liabilities	<u>172,669</u>	<u>5,001</u>	<u>41,720</u>	<u>170,889</u>	<u>390,279</u>

FUND EQUITY

Retained Earnings	-	18,669	-	-	18,669
Fund Balances:					
Reserved	-	-	45,304	-	45,304
Unreserved:					
Designated (Note 6)	7,422	-	71,178	-	77,600
Undesignated	73,721	-	-	-	74,721
Total Fund Equity	<u>81,143</u>	<u>18,669</u>	<u>116,482</u>	<u>-</u>	<u>216,294</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$253,812</u>	<u>\$23,670</u>	<u>\$158,202</u>	<u>\$170,889</u>	<u>\$606,573</u>

See notes to financial statements.

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT      EXHIBIT B**  
**COMBINED STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**  
**YEAR ENDED JUNE 30, 1994**

	Governmental Fund Type	Fiduciary Fund Types Expendable	Memorandum Only
	General Fund	Trust Funds	Total
REVENUES			
Property Taxes	\$1,395,461	\$ -	\$1,395,461
State Aid	746,748	-	746,748
Local Income	256,409	-	256,409
Other	-	80,830	80,830
Total Revenues	2,398,618	80,830	2,479,448
EXPENDITURES			
Regular Instruction	1,307,637	-	1,307,637
New American Schools	24,873	-	24,873
Adopt-A-Street Program	1,898	-	1,898
Athletics	36,023	-	36,023
Special Education	169,438	-	169,438
Vocational Instruction	17,100	-	17,100
Guidance Services	93,018	-	93,018
Health Services	35,415	-	35,415
Library and Media Services	73,974	-	73,974
General Administration	100,123	-	100,123
School Administration	186,481	-	186,481
Fiscal Services	15,449	-	15,449
Building Maintenance	220,632	-	220,632
Vehicle Operation and Maintenance	2,434	-	2,434
Student Transportation	36,625	-	36,625
Other Expenses	-	102,289	102,289
Total Expenditures	2,321,120	102,289	2,423,409
EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES	77,498	(21,459)	56,039
OTHER FINANCING USES - Debt Service	(2,500)	-	(2,500)
EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES AND OTHER			
FINANCING USES	74,998	(21,459)	53,539
FUND BALANCE - BEGINNING OF YEAR	6,145	88,651	94,796
FUND BALANCE - END OF YEAR	\$ 81,143	\$ 67,192	\$ 148,335

See notes to financial statements.

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED JUNE 30, 1994

EXHIBIT C

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property Taxes	\$1,395,621	\$1,395,461	\$ (160)
State Aid	715,768	746,748	30,980
Local Income	<u>156,260</u>	<u>256,409</u>	<u>100,149</u>
Total Revenues	<u>2,267,649</u>	<u>2,398,618</u>	<u>130,969</u>
EXPENDITURES			
Regular Instruction	1,290,781	1,307,637	(16,856)
New American Schools	-	24,873	(24,873)
Adopt-A-Street Program	-	1,898	(1,898)
Athletics	39,225	36,023	3,202
Special Education	158,187	169,438	(11,251)
Vocational Instruction	32,508	17,100	15,408
Guidance Services	91,522	93,018	(1,496)
Health Services	36,173	35,415	758
Library and Media Services	72,628	73,974	(1,346)
General Administration	98,277	100,123	(1,846)
School Administration	177,654	186,481	(8,827)
Fiscal Services	18,700	15,449	3,251
Building Maintenance	214,149	220,632	(6,483)
Vehicle Operation and Maintenance	1,959	2,434	(475)
Student Transportation	<u>36,675</u>	<u>36,625</u>	<u>50</u>
Total Expenditures	<u>2,268,438</u>	<u>2,321,120</u>	<u>(52,682)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(789)	77,498	78,287
OTHER FINANCING USES - Debt Service	<u>(14,211)</u>	<u>(2,500)</u>	<u>11,711</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (15,000)</u>	<u>\$ 74,998</u>	<u>\$ 89,998</u>

See notes to financial statements.



**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**COMBINED STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN RETAINED EARNINGS/FUND BALANCE**  
**ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS**  
**YEAR ENDED JUNE 30, 1994**

**EXHIBIT D**

	Proprietary Fund Type Enterprise Fund	Schedule C-2 Fiduciary Fund Types Nonexpendable Trust Funds	Memorandum Only Total
<b>REVENUES</b>			
Food and Milk Sales	\$60,708	\$ -	\$60,708
Federal Grant	24,042	-	24,042
State of Vermont - Food Service Program	1,905	-	1,905
State of Vermont - Model School Program	2,000	-	2,000
Workman's Compensation Proceeds	6,207	-	6,207
Interest Income	357	1,735	2,092
Contribution	-	500	500
Total Revenues	<u>95,219</u>	<u>2,235</u>	<u>97,454</u>
<b>EXPENSES</b>			
Awards	-	4,580	4,580
Food and Milk	36,284	-	36,284
Wages	37,917	-	37,917
Supplies	3,809	-	3,809
Payroll Taxes	2,830	-	2,830
Insurance	3,549	-	3,549
Repairs and Maintenance	80	-	80
Retirement	571	-	571
Equipment	398	-	398
Travel	529	-	529
Bank Charges	35	-	35
Total Expenses	<u>86,002</u>	<u>4,580</u>	<u>90,582</u>
INCOME (LOSS) FROM OPERATIONS	<u>9,217</u>	<u>(2,345)</u>	<u>6,872</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Federal Commodities Revenue	7,104	-	7,104
Federal Commodities Expense	<u>(7,104)</u>	-	<u>(7,104)</u>
Total Non-Operating Revenues (Expenses)	-	-	-
NET INCOME (LOSS)	9,217	(2,345)	6,872
<b>RETAINED EARNINGS/FUND BALANCE -</b>			
BEGINNING OF YEAR	<u>9,452</u>	<u>51,635</u>	<u>61,087</u>
<b>RETAINED EARNINGS/FUND BALANCE -</b>			
END OF YEAR	<u>\$18,669</u>	<u>\$49,290</u>	<u>\$67,959</u>

See notes to financial statements.

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**      **EXHIBIT E**  
**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS**  
**YEAR ENDED JUNE 30, 1994**

	Proprietary <u>Fund Type</u> Enterprise <u>Fund</u>	Fiduciary <u>Fund Types</u> Nonexpendable <u>Trust Funds</u>	Memorandum <u>Only</u>  <u>Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash Received from Students and Adults	\$60,708	\$ -	\$60,708
Cash Payments for Goods and Services	(36,753)	-	(36,753)
Cash Payments for Other Operating Expenses	(4,851)	-	(4,851)
Cash Payments to/on Behalf of Employees	(44,269)	-	(44,269)
Cash Payments for Awards	-	(3,150)	(3,150)
Other Revenues	<u>33,271</u>	<u>-</u>	<u>33,271</u>
Net Cash Provided by (Used in) Operating Activities	<u>8,106</u>	<u>(3,150)</u>	<u>4,956</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on Investments	357	1,735	2,092
Contribution	<u>-</u>	<u>500</u>	<u>500</u>
Net Cash Provided by Investing Activities	<u>357</u>	<u>2,235</u>	<u>2,592</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>8,463</b>	<b>(915)</b>	<b>7,548</b>
<b>CASH - BEGINNING OF YEAR</b>	<u><b>10,827</b></u>	<u><b>51,885</b></u>	<u><b>62,712</b></u>
<b>CASH - END OF YEAR</b>	<u><b>\$19,290</b></u>	<u><b>\$50,970</b></u>	<u><b>\$70,260</b></u>
<b>Cash Consists of:</b>			
Cash - Checking	\$19,290	\$ 1,778	\$21,068
Cash - Savings/Money Market	-	30,387	30,387
Investments	<u>-</u>	<u>18,805</u>	<u>18,805</u>
Total	<u><b>\$19,290</b></u>	<u><b>\$50,970</b></u>	<u><b>\$70,260</b></u>

See notes to financial statements.

## TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies affecting their presentation.

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. **Reporting Entity** - In evaluating how to define the Town of Proctor, Vermont School District (the School District), for financial reporting purpose, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in generally accepted accounting principles. The basic but not the only criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the School District is able to exercise oversight responsibilities. Based upon the application of the criteria, the following is a brief review of each potential component unit addressed in defining the School District's reporting entity.

Included within the reporting entity:

- Town of Proctor Elementary School
  - Town of Proctor Junior and Senior High School
  - Food Service Program
  - Fiduciary Funds
- B. **Fund Accounting** - The accounts of the School District have been organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund has been accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. The School District's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account group are used by the School District:

#### GOVERNMENTAL FUND

**General Fund** - The General Fund is the general operating fund of the School District. It is used to account for all financial resources except those required to be accounted for in another fund.

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

PROPRIETARY FUND

Enterprise Fund - The Enterprise Fund (Food Service Fund) is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the School District in a trustee capacity or as an agency for individuals, private organizations, other governmental units and/or other funds. These include Expendable Trust Funds, Nonexpendable Trust Funds and Agency Funds, as follows:

Expendable Trust Funds - These are accounted for in essentially the same manner as governmental funds.

Nonexpendable Trust Funds - These are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical.

Agency Funds - These are custodial in nature (assets equal liabilities) and do not involve measurement or results of operation.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

The General Long-Term Debt Account Group is used to account for long-term liabilities to be financed from government funds.

- C. Basis of Accounting -The modified accrual basis of accounting is used by all governmental fund types, trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- D. Budgets and Budgetary Accounting - The principals, through and with the review committee, submit to the Board of School Directors a proposed operating budget for the next fiscal year. The proposed budget is published and warned for the annual budget meeting and is distributed to the voters of the School District. The operating budget was discussed at the annual meeting on May 18, 1993 and was legally enacted on that same date.
- E. Interfund Account Balances - All unsettled interfund account balances resulting from transactions between funds have been shown as due to and due from the respective funds.
- F. Total Columns on Combined Statements - Overview - Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial positions, results of operations, or changes in cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.
- G. Fixed Assets - Fixed assets are recorded as expenditures paid in the respective acquiring fund at the time of purchase. Such assets are not capitalized nor depreciated in these funds. Generally accepted accounting principles require that fixed assets used in governmental fund type operations be accounted for in a General Fixed Assets Account Group. The School District, however, has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets has not been presented.
- H. Inventories - There are no inventories recorded within the General Fund. All inventory items such as textbook or instructional supplies are considered to be expenditures paid at the time of purchase.
- I. Food Service Fund Commodities and Other Inventories - Inventories recorded within the Food Service Fund are stated at the lower of cost or market. Inventories at cost are determined by the first-in, first-out (FIFO) method. U. S. D. A. Commodities are donated to the food service program. Commodity inventories are valued using U. S. government commodity prices. Commodities inventory as of June 30, 1994 totaled \$1,117. This amount is also reported as a liability on the Food Service Fund Balance Sheet since the commodities are government assistance items and not food service assets.

### 2. ACCOUNTS RECEIVABLE

#### General Fund

	<u>6/30/94</u>
State of Vermont	\$17,343
Town of Chittenden, Vermont - Tuition	9,150
Vermont Chamber of Commerce	4,320
Rutland Central Supervisory Union	<u>4,164</u>
Total	<u>\$34,977</u>

## NOTES TO FINANCIAL STATEMENTS (Continued)

### 2. ACCOUNTS RECEIVABLE (Continued)

#### Enterprise Fund

6/30/94

June 1994 - Federal Funds

Reimbursement - Lunch Program

\$1,623

### 3. ACCOUNTS PAYABLE

#### General Fund

6/30/94

Vermont State Teachers Retirement System

\$ 4,240

Town of Proctor - Treasurers Fee

14,000

Griffin International - Oil Seepage Cleanup

16,693

Brattleboro Retreat

11,686

B. E. Magee, Inc. - Boiler Maintenance

5,223

Other Vendors - Trade Payables

24,862

Total

\$76,704

#### Trust Funds

6/30/94

Mortimer R. Proctor Fund -

Proctor High and Elementary School

Computers

\$12,005

PFP Student Scholarship Fund - Award

600

Petofi Hungarian Society Scholarship

Fund - Award

130

Mary A. Marfuggi Scholarship Fund - Awards

850

Total

\$13,585

### 4. DEFERRED REVENUE

#### General Fund

6/30/94

Utica National Insurance - Water Damage

Revenue To Be Used Against 94/95

Expenditures

\$4,377

#### Enterprise Fund

6/30/94

U. S. D. A. Commodities Inventory

\$1,117

## NOTES TO FINANCIAL STATEMENTS (Continued)

### 5. GENERAL LONG-TERM DEBT ACCOUNT GROUP

#### A. Accrued Compensated Absences

- (1) Accumulated Sick Leave - A teacher leaving the Proctor School District after fifteen (15) or more years of satisfactory service to the school system shall receive pay upon such leaving computed at the rate of \$45 for each unused sick leave day, not to exceed one hundred five (105) days. As of June 30, 1994, twenty-one (21) teachers had accumulated sick leave under this section. Accrual as of June 30, 1994 equaled \$91,485.

The School District is also liable to teachers for severance pay who are rified after ten (10) or more years of satisfactory service to the school system. The likelihood of this action and corresponding liability to occur is improbable, therefore, no additional liability is calculated.

- (2) Retirement Incentive Benefit - A retirement incentive benefit was included in the teachers contract effective from July 1, 1993 to June 30, 1996. An eligible teacher who meets certain conditions and has taught in the Proctor School District for a minimum of fifteen years, and retires under the plan shall receive a total payment of \$25,000. This will be paid in three equal annual installments; the first installment is due and payable on July 15, following the date of the teacher's retirement; subsequent annual installments will be paid on July 15 in each of the next two years. As of June 30, 1994, two teachers have retired under this Retirement Incentive Benefit Plan. Accrual as of June 30, 1994 equaled \$50,000.

Total accrued compensated absences as of June 30, 1994 was \$141,485.

#### B. Notes Payable

United States of America, Asbestos Loan, Due 5/30/11, Interest at 0%, Annual Payments of \$2,500, Unsecured (This is a joint loan with another school in the same district.)	\$19,404
State of Vermont - Department of Energy Conservation - Oil Seepage Cleanup, Due 6/30/99, Interest at 0%, Annual Payments of \$2,000, Unsecured	<u>10,000</u>
Total	<u>\$29,404</u>

Maturities of the notes payable are as follows:

<u>Year Ending</u> <u>June 30</u>	<u>Amount</u>
1995	\$ 4,500
1996	4,500
1997	4,500
1998	4,500
1999	4,500
Thereafter	<u>6,904</u>
Total	<u>\$29,404</u>



NOTES TO FINANCIAL STATEMENTS (Continued)

5. GENERAL LONG-TERM DEBT ACCOUNT GROUP (Continued)

B. Notes Payable (Continued)

The following is a summary of notes payable activity for the year ended June 30, 1994:

Notes Payable at 7/1/93	\$ -
Add: Proceeds	31,904
Less: Payments	<u>(2,500)</u>
Notes Payable at 6/30/94	<u>\$29,404</u>

Oil Seepage Cleanup - Total expenditures incurred during the 1993/94 school year regarding oil seepage at the high school amounted to \$44,669. The State of Vermont - Department of Energy Conservation reimbursed the school for these costs. The School District is responsible for a \$10,000 deductible payable to the State over a five-year period.

As of the date of this report, oil seepage cleanup costs are still being incurred and the State is continuing to reimburse the School District 100% of the costs.

6. UNRESERVED DESIGNATED GENERAL FUND BALANCE

	6/30/94
VSMIT Grant	\$ 83
Adopt-A-Street Program	1,103
New American Schools Grant	2,727
Social Studies Project	<u>3,509</u>
Total	<u>\$7,422</u>

7. PENSION PLAN

The School District has a pension plan which covers all eligible nonprofessional full-time permanent and active employees. The contribution rate for each eligible employee is equal to 4% of their compensation which is also matched by the employee. The School District's contribution is based on the employee's annual salary as of September 1 of each year. Participating employees are fully vested. The pension plan was written on June 30, 1975.

8. CONCENTRATIONS OF CREDIT RISK

The School District had time and savings accounts deposits in excess of the federal deposit insurance limit of \$100,000 in a financial institution at various times throughout the year ended June 30, 1994. As of June 30, 1994, the School District's uninsured cash balances totaled \$261,121.

9. RECLASSIFICATION

Upon further investigation of the Trust Agreement, the School District reclassified the Robert S. Martel Fund from an expendable trust fund to a nonexpendable trust fund. Also, the endowment fund was reclassified from an agency fund to an expendable trust fund since the funds are deemed to be the School District's until legal incorporation of an endowment fund has occurred. These reclassifications were made to the July 1, 1993 beginning fund balances and to the appropriate statements as of June 30, 1994 and for the year then ended.



**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**GENERAL FUND**  
**STATEMENT OF REVENUES**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 1994**

**SCHEDULE A-1**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
PROPERTY TAXES			
Operations	<u>\$1,395,621</u>	<u>\$1,395,461</u>	<u>(\$160)</u>
STATE AID			
General	613,244	614,816	1,572
Driver Education	1,400	2,233	833
Voc Ed Transportation	0	1,764	1,764
Vocational Education	21,000	19,085	(1,915)
Adopt-A-Street Program	0	1,500	1,500
New American Schools	0	27,600	27,600
VSMIT Grant	0	800	800
Special Education:			
Intensive Reimbursement	23,102	23,454	352
IDEA-B (R.C.S.U.)	0	500	500
89-313 (R.C.S.U.)	1,500	1,000	(500)
Mainstream Block Grant	41,866	41,866	0
EEEP Grant	<u>13,656</u>	<u>12,130</u>	<u>(1,526)</u>
Total State Aid	<u>715,768</u>	<u>746,748</u>	<u>30,980</u>
LOCAL INCOME			
Tuition	145,760	215,110	69,350
Interest Income	4,000	4,679	679
Athletic Receipts	3,500	3,539	39
PFP Personnel Assistance	3,000	3,000	0
Miscellaneous Income	0	54	54
Health Insurance Rebate	<u>0</u>	<u>30,027</u>	<u>30,027</u>
Total Local Income	<u>156,260</u>	<u>256,409</u>	<u>100,149</u>
TOTAL REVENUES	<u>\$2,267,649</u>	<u>\$2,398,618</u>	<u>\$130,969</u>

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 1994**

**SCHEDULE A-2**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REGULAR INSTRUCTION</b>			
Salary - Teachers and Aides	\$1,005,639	\$1,024,876	(\$19,237)
Salary - Substitutes	9,600	11,814	(2,214)
Health Insurance	97,368	84,023	13,345
Social Security	78,963	80,712	(1,749)
Continuing Education	6,000	10,477	(4,477)
Disability Insurance	5,158	4,984	174
Professional Educational Services	1,948	2,666	(718)
Special Police	225	0	225
Repairs and Maintenance	14,072	15,770	(1,698)
Communications and Postage	1,000	1,514	(514)
Printing and Binding	1,350	1,332	18
State Ward Billback	0	312	(312)
Travel and Workshops	0	152	(152)
Supplies Used in Classroom	33,455	32,543	912
Social Studies Project	0	2,591	(2,591)
Books and Periodicals	23,062	18,807	4,255
Software and Audio Visual	1,628	1,443	185
Manipulatives	5,422	5,072	350
Other Supplies	400	1,137	(737)
Equipment	360	4,120	(3,760)
Dues and Fees	5,131	2,792	2,339
Miscellaneous	0	500	(500)
Total Regular Instruction	<u>1,290,781</u>	<u>1,307,637</u>	<u>(16,856)</u>
<b>NEW AMERICAN SCHOOLS</b>	<u>0</u>	<u>24,873</u>	<u>(24,873)</u>
<b>ADOPT-A-STREET PROGRAM</b>	<u>0</u>	<u>1,898</u>	<u>(1,898)</u>
<b>ATHLETICS</b>			
Salary - Coaches	19,232	17,164	2,068
Social Security	1,471	1,282	189
Special Police	450	0	450
Repairs and Maintenance	200	480	(280)
Communications and Postage	1,200	1,203	(3)
Printing and Binding	100	47	53
Purchased Services - Officials	8,130	7,467	663
Supplies	3,317	3,303	14
Books and Periodicals	200	149	51
Equipment	3,525	3,468	57
Dues and Fees	1,400	1,460	(60)
Total Athletics	<u>39,225</u>	<u>36,023</u>	<u>3,202</u>

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 1994**

**SCHEDULE A-2**  
**(Continued)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>SPECIAL EDUCATION</b>			
Direct Services:			
Salary - Teachers	54,277	63,239	(8,962)
Salary - Aides	31,437	18,639	12,798
Salary - Substitutes	720	500	220
Health Insurance	7,050	10,831	(3,781)
Social Security	6,778	6,367	411
Continuing Education	700	355	345
Disability Insurance	419	655	(236)
Tuition	0	11,686	(11,686)
Travel	0	221	(221)
Supplies	350	323	27
Books and Periodicals	789	608	181
Equipment	269	245	24
Total Direct Services	<u>102,789</u>	<u>113,669</u>	<u>(10,880)</u>
Student Support Services:			
Testing	1,500	500	1,000
Occupational and Physical Therapy	500	20	480
Purchased Service - Psychological	2,500	4,554	(2,054)
Speech Language Services:			
Salary -Teacher and Aide	15,511	17,011	(1,500)
Health Insurance	358	0	358
Social Security	1,214	1,279	(65)
Disability Insurance	250	93	157
Purchased Services	0	392	(392)
Travel	100	0	100
Supplies	200	0	200
Dues and Fees	36	0	36
Audiological Purchased Services	500	0	500
Total Student Support Services	<u>22,669</u>	<u>23,849</u>	<u>(1,180)</u>
Essential Early Education	<u>19,960</u>	<u>19,959</u>	<u>1</u>
Administrative:			
Administrative Assessment	11,569	11,569	0
Advertising	400	0	400
Student Transportation	800	392	408
Total Administrative	<u>12,769</u>	<u>11,961</u>	<u>808</u>
Total Special Education	<u>158,187</u>	<u>169,438</u>	<u>(11,251)</u>

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 1994**

**SCHEDULE A-2**  
**(Continued)**

	Budget	Actual	Variance Favorable (Unfavorable)
VOCATIONAL INSTRUCTION - Tuition	32,508	17,100	15,408
GUIDANCE SERVICES			
Salary - Guidance	61,185	62,548	(1,363)
Health Insurance	9,755	10,664	(909)
Social Security	4,681	4,817	(136)
Employee Retirement	378	603	(225)
Continuing Education	500	0	500
Disability Insurance	346	224	122
Testing	1,350	956	394
Repairs and Maintenance	3,025	3,628	(603)
Communications and Postage	2,700	2,674	26
Printing and Binding	900	700	200
Travel	150	131	19
Supplies	2,222	2,408	(186)
Books and Periodicals	780	683	97
Computer Program	3,500	2,982	518
Dues and Fees	50	0	50
Total Guidance Services	91,522	93,018	(1,496)
HEALTH SERVICES			
Salary - Nurse	28,164	28,440	(276)
Salary - Substitute	225	365	(140)
Health Insurance	4,700	3,442	1,258
Social Security	2,172	2,204	(32)
Disability Insurance	173	173	0
Repairs and Maintenance	0	69	(69)
Supplies	626	562	64
Books and Periodicals	83	130	(47)
Dues and Fees	30	30	0
Total Health Services	36,173	35,415	758
LIBRARY AND MEDIA SERVICES			
Salary - Library Service	48,601	50,335	(1,734)
Salary - Substitute	485	430	55
Health Insurance	4,058	5,197	(1,139)
Social Security	3,863	4,017	(154)
Disability Insurance	346	346	0
Repairs and Maintenance	1,850	1,817	33
Communications and Postage	1,000	1,137	(137)
Printing and Binding	250	0	250
Supplies	1,950	1,569	381

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 1994**

**SCHEDULE A-2**  
**(Continued)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>LIBRARY AND MEDIA SERVICES (Continued)</b>			
Books and Periodicals	7,705	7,648	57
Audiovisual Materials	1,490	980	510
Other Supplies and Materials	800	364	436
Equipment	100	0	100
Dues and Fees	130	134	(4)
	<u>72,628</u>	<u>73,974</u>	<u>(1,346)</u>
<b>GENERAL ADMINISTRATION</b>			
Salary - School Board	5,000	4,000	1,000
Salary - Board Secretary	700	187	513
Social Security	436	320	116
Legal Services	2,000	1,588	412
Audit	5,600	4,900	700
Supervisory Union Fee	76,427	76,427	0
Grant Matching Funds	3,629	3,629	0
Advertising	2,430	6,598	(4,168)
Travel	315	50	265
Board Operating Supplies	540	1,274	(734)
Dues and Fees	1,200	1,150	50
	<u>98,277</u>	<u>100,123</u>	<u>(1,846)</u>
<b>SCHOOL ADMINISTRATION</b>			
Salary - Administration	135,288	140,320	(5,032)
Health Insurance	15,956	19,232	(3,276)
Social Security	10,350	10,662	(312)
Employee Retirement	1,608	1,633	(25)
Continuing Education	350	238	112
Disability Insurance	602	618	(16)
Repairs and Maintenance	3,200	3,715	(515)
Telephone and Postage	6,700	6,802	(102)
Travel	150	131	19
Supplies	2,550	2,370	180
Books and Periodicals	300	370	(70)
Dues and Fees	600	390	210
	<u>177,654</u>	<u>186,481</u>	<u>(8,827)</u>
<b>FISCAL SERVICES</b>			
Purchased Service - Treasurer	14,000	14,000	0
Supplies	1,200	561	639
Bank Charges and Fees	0	888	(888)

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES**  
**BUDGET AND ACTUAL**  
**YEAR ENDED JUNE 30, 1994**

**SCHEDULE A-2**  
(Continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
FISCAL SERVICES (Continued)			
Interest	3,500	0	3,500
Total Fiscal Services	18,700	15,449	3,251
BUILDING MAINTENANCE			
Salary - Custodians	70,269	72,225	(1,956)
Health Insurance	10,122	13,283	(3,161)
Social Security	5,376	5,525	(149)
Employee's Retirement	2,207	1,661	546
Workmen's Compensation	8,200	10,020	(1,820)
Unemployment Insurance	0	1,318	(1,318)
Disability Insurance	413	402	11
Grounds Maintenance	1,457	1,477	(20)
Water	500	0	500
Refuse Removal	8,515	7,980	535
Snow Plowing Services	2,000	2,000	0
Repairs, Maintenance and Improvements	33,991	32,333	1,658
Rental Equipment	250	0	250
Alarm	540	408	132
Property and Liability Insurance	8,184	5,933	2,251
Travel	300	173	127
Supplies	10,032	9,642	390
Electricity	23,200	29,812	(6,612)
Bottled Gas	100	0	100
Fuel Oil	22,000	23,482	(1,482)
Other Supplies	2,900	2,958	(58)
Equipment	3,593	0	3,593
Total Building Maintenance	214,149	220,632	(6,483)
VEHICLE OPERATION AND MAINTENANCE			
Repairs and Maintenance	1,000	1,094	(94)
Insurance	759	1,130	(371)
Fuel	200	210	(10)
Total Vehicle Operation and Maintenance	1,959	2,434	(475)
STUDENT TRANSPORTATION			
Purchased Service	36,675	36,625	50
Total Student Transportation	36,675	36,625	50
TOTAL EXPENDITURES	<u>\$2,268,438</u>	<u>\$2,321,120</u>	<u>(\$52,682)</u>

## FIDUCIARY FUNDS

Expendable Trust Funds - These funds are used to account for assets held by the School in a trustee capacity where the principal and income may be expended. These funds are as follows:

Roof Account Fund  
Art Fund  
Mortimer R. Proctor Fund  
PFP Activity Fund #1  
PFP Activity Fund #2  
Florence Mead Fund  
Pentkowski Fund  
Endowment Fund

Agency Funds - These funds account for assets expensed and transferred from other funds and also assets held for particular organizations or held by the respective trusts. These funds are as follows:

High School Student Activity Funds  
Elementary School Student Activity Funds

Nonexpendable Trust Funds - The principal of these funds is restricted and cannot be expended. The income generated by the restricted principal is used for specific purposes as defined in the trust agreements. These funds are as follows:

Buzzell-Gallus Soccer Award Fund  
PFP Personnel Assistance Fund  
PFP Student Scholarship Fund  
Robert S. Martel Fund  
Petofi Hungarian Society Scholarship Fund  
Robin Chuse Memorial Fund  
Mary A. Marfuggi Scholarship Fund

## TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

## FIDUCIARY FUNDS

## COMBINING BALANCE SHEET

## EXPENDABLE TRUST AND AGENCY FUNDS

JUNE 30, 1994

	Roof Account Fund	Art Fund	Mortimer R. Proctor Fund	PFP Activity Fund #1	PFP Activity Fund #2	High School Student Activity Funds	Elementary School Student Activity Funds	Florence Mead Fund	Pentkowski Fund	Endowment Fund	Total
<b>ASSETS</b>											
CASH											
Checking	\$ -	\$ -	\$29,050	\$13,677	\$ -	\$20,864	\$6,654	\$1,649	\$57	\$ -	\$ 71,951
Savings/Money Market	-	-	-	91	28,576	-	-	-	-	2,335	31,002
Total Cash	-	-	29,050	13,768	28,576	20,864	6,654	1,649	57	2,335	102,953
DUE FROM OTHER FUNDS	-	-	3,662	100	-	517	-	-	-	-	4,279
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$32,712</u>	<u>\$13,868</u>	<u>\$28,576</u>	<u>\$21,381</u>	<u>\$6,654</u>	<u>\$1,649</u>	<u>\$57</u>	<u>\$2,335</u>	<u>\$107,232</u>
<b>LIABILITIES AND FUND BALANCE</b>											
<b>LIABILITIES</b>											
Accounts Payable	\$ -	\$ -	\$12,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,005
Amount Owed to Student Organizations (Schedules D-1 and D-2)	-	-	-	-	-	21,381	6,654	-	-	-	28,035
Total Liabilities	-	-	12,005	-	-	21,381	6,654	-	-	-	40,040
<b>FUND BALANCE</b>											
Unreserved - Designated	-	-	20,707	13,868	28,576	-	-	1,649	57	2,335	67,192
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$32,712</u>	<u>\$13,868</u>	<u>\$28,576</u>	<u>\$21,381</u>	<u>\$6,654</u>	<u>\$1,649</u>	<u>\$57</u>	<u>\$2,335</u>	<u>\$107,232</u>



TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

FIDUCIARY FUNDS

COMBINING STATEMENT OF REVENUES,

EXPENDITURES AND CHANGES IN FUND BALANCE

EXPENDABLE TRUST FUNDS

JUNE 30, 1994

	Roof Account Fund	Art Fund	Mortimer R. Proctor Fund	PFP Activity Fund #1	PFP Activity Fund #2	Florence Mead Fund	Pentkowski Fund	Endowment Fund	Total
REVENUES									
Interest Earned	\$105	\$ -	\$ -	\$ 741	\$ 763	\$ -	\$ -	\$ 27	\$ 1,636
Contributions	-	-	-	-	-	-	-	1,298	1,298
Trust Funds	-	-	49,959	-	27,937	-	-	-	77,896
Total Revenues	105	-	49,959	741	28,700	-	-	-	80,830
EXPENDITURES									
Music Program Expense	-	-	-	-	-	301	-	-	301
Administrative and Teacher Travel	-	-	-	1,725	-	-	-	-	1,725
Bank Charges	-	-	-	133	-	-	-	-	133
Roof Repair - Elementary School	70	-	-	-	-	-	-	-	70
Other (Schedules F-1 and G-1)	-	-	77,616	22,444	-	-	-	-	100,060
Total Expenditures	70	-	77,616	24,302	-	301	-	-	102,289
EXCESS OF REVENUES OVER (UNDER)									
EXPENDITURES	35	-	(27,657)	(23,561)	28,700	(301)	-	1,325	(21,459)
OTHER FINANCING SOURCES (USES)	70	(70)	-	30,953	(30,953)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING									
SOURCES OVER (UNDER) EXPENDITURES									
AND OTHER FINANCING USES	105	(70)	(27,657)	7,392	(2,253)	(301)	-	1,325	(21,459)
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	(105)	70	48,364	6,476	30,829	1,950	57	1,010	88,651
FUND BALANCE - END OF YEAR	\$ -	\$ -	\$20,707	\$13,868	\$28,576	\$1,649	\$57	\$2,335	\$ 67,192

## TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

## FIDUCIARY FUNDS

## COMBINING BALANCE SHEET

## NONEXPENDABLE TRUST FUNDS

JUNE 30, 1994

	Buzzell-Gallus Soccer Award Fund	PFP Personnel Assistance Fund	PFP Student Scholarship Fund	Robert S. Martel Fund	Petofi Hungarian Society Scholarship Fund	Robin Chuse Memorial Fund	Mary A. Marfuggi Scholarship Fund	Total
<b>ASSETS</b>								
CASH								
Checking	\$ -	\$ -	\$ 597	\$ -	\$ -	\$1,181	\$ -	\$ 1,778
Savings/Money Market	1,731	24,774	-	3,379	-	-	503	30,387
Total Cash	1,731	24,774	597	3,379	-	1,181	503	32,165
INVESTMENTS								
Certificates of Deposit	-	-	6,400	-	7,986	-	4,419	18,805
TOTAL ASSETS	<u>\$1,731</u>	<u>\$24,774</u>	<u>\$6,997</u>	<u>\$3,379</u>	<u>\$7,986</u>	<u>\$1,181</u>	<u>\$4,922</u>	<u>\$50,970</u>
<b>LIABILITIES AND FUND BALANCE</b>								
LIABILITIES								
Accounts Payable	\$ -	\$ -	\$ 600	\$ -	\$ 130	\$ -	\$ 850	\$ 1,580
Due to Other Funds	-	-	100	-	-	-	-	100
Total Liabilities	-	-	700	-	130	-	850	1,680
FUND BALANCE (DEFICIT)								
Reserved	2,193	23,000	6,400	1,350	6,984	1,025	4,352	45,304
Unreserved - Designated	(462)	1,774	(103)	2,029	872	156	(280)	3,986
Total Fund Balance	1,731	24,774	6,297	3,379	7,856	1,181	4,072	49,290
TOTAL LIABILITIES AND FUND BALANCE	<u>\$1,731</u>	<u>\$24,774</u>	<u>\$6,997</u>	<u>\$3,379</u>	<u>\$7,986</u>	<u>\$1,181</u>	<u>\$4,922</u>	<u>\$50,970</u>

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

FIDUCIARY FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES

AND CHANGES IN FUND BALANCE

NONEXPENDABLE TRUST FUNDS

YEAR ENDED JUNE 30, 1994

REVENUES		PFP		PFP		PFP		Hungarian Society Scholarship Fund		Robin Chuse Memorial Fund		Mary A. Marfuggi Scholarship Fund		Total
Interest Earned Contribution		Buzzell-Gallus Soccer Award Fund	Personnel Assistance Fund	Student Scholarship Fund	Robert S. Martel Fund									
Total Revenues		\$ 43	\$ 856	\$ 259	\$ 84	\$ 316	\$ 13	\$ 164	\$ 1,735					
		-	-	-	-	-	-	-	500					
		43	856	259	84	316	13	664	2,235					
EXPENSES														
Awards		-	3,000	600	-	130	-	850	4,580					
Total Expenses		-	3,000	600	-	130	-	850	4,580					
EXCESS OF REVENUES OVER (UNDER) EXPENSES		43	(2,144)	(341)	84	186	13	(186)	(2,345)					
FUND BALANCE - BEGINNING OF YEAR		1,688	26,918	6,638	3,295	7,670	1,168	4,258	51,635					
FUND BALANCE - END OF YEAR		\$1,731	\$24,774	\$6,297	\$3,379	\$7,856	\$1,181	\$4,072	\$49,290					

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICTSCHEDULE D-1FIDUCIARY FUNDSSCHEDULE OF CASH BALANCESHIGH SCHOOL STUDENT ACTIVITY FUNDSYEAR ENDED JUNE 30, 1994

	Cash Balance 6/30/93	Cash Balance 6/30/94
Applied Economics	\$ 102	\$ 103
Applied Math	40	40
Assembly Committee	35	101
Athletic Account	-	175
Boys Basketball	147	268
Centennial	53	99
Cheerleaders	67	68
Class of 1985	756	764
Class of 1986	23	24
Class of 1990	(22)	(21)
Class of 1991	239	241
Class of 1992	730	426
Class of 1993	1,982	671
Class of 1994	1,626	1,289
Class of 1995	418	1,730
Class of 1996	958	1,068
Class of 1997	(54)	326
Class of 1998	95	144
Class of 1999	67	123
Close-Up	814	696
Copy Machine	77	80
David Smith Donation	71	72
Drama	2	22
Foreign Trips	199	-
French Club	6	53
GAPP	-	1,185
Guidance	3	234
Gym/Grounds/Building	277	(59)
Home Economics	1	2
Honor Society	1	1
Jason Roberts Donations	-	833
Junior High Class	69	73
Library	19	35
Music Account	615	4,900
Peer Leader	394	549
Petty Cash	116	(691)
Postage	47	36

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICTSCHEDULE D-1FIDUCIARY FUNDS

(Continued)

SCHEDULE OF CASH BALANCESHIGH SCHOOL STUDENT ACTIVITY FUNDSYEAR ENDED JUNE 30, 1994

	Cash Balance <u>6/30/93</u>	Cash Balance <u>6/30/94</u>
Proctorian	185	711
Project Graduation 1993 and 1994	1,512	2,302
S.A.D.D.	27	27
School Store	4	4
Soccer	5,324	1,628
Student Council	199	100
Summer School	300	57
W. History Trip	25	25
Weight Room	<u>230</u>	<u>350</u>
Total Cash	17,779	20,864
Due from General Fund:		
Drug Free	-	116
Gym/Grounds/Building	<u>-</u>	<u>401</u>
Amount Owed to Student Organizations	<u>\$17,779</u>	<u>\$21,381</u>

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICTSCHEDULE D-2FIDUCIARY FUNDSSCHEDULE OF CASH BALANCESELEMENTARY SCHOOL STUDENT ACTIVITY FUNDSYEAR ENDED JUNE 30, 1994

	Cash Balance <u>6/30/93</u>	Cash Balance <u>6/30/94</u>
Activity Fund	\$ 206	\$ 411
Artist-in-Residence	889	889
Basketball Uniforms	945	314
Booster Club	542	2,177
Fourth Grade Class	191	175
Gifted and Talented	300	-
Interest/Bank Charges	535	550
Library	322	151
Playground	1,872	1,707
School Store	125	107
Science Grant Fund	63	23
Student Council	-	93
Young Authors	55	55
Miscellaneous	<u>-</u>	<u>2</u>
Total	<u>\$6,045</u>	<u>\$6,654</u>

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

FIDUCIARY FUNDS

SCHEDULE OF REVENUES

PEP ACTIVITY FUND #2

YEAR ENDED JUNE 30, 1994

Mary H. Proctor Trust - u/w FBO Proctor Hospital

8/16/93	\$ 576
11/15/93	501
2/15/94	533
5/16/94	<u>513</u>
Total	<u>2,123</u>

Mary H. Proctor Trust - u/w FBO Village of Proctor

8/16/93	4,702
2/15/94	<u>3,663</u>
Total	<u>8,365</u>

Redfield Proctor Trust - u/w FBO Proctor Hospital

8/16/93	1,486
11/15/93	1,364
2/15/94	1,399
5/16/94	<u>1,306</u>
Total	<u>5,555</u>

Redfield Proctor Trust - u/w FBO Village of Proctor

8/16/93	6,102
2/15/94	<u>5,792</u>
Total	<u>11,894</u>

TOTAL TRUST INCOME	<u>\$27,937</u>
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TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT

FIDUCIARY FUNDS

SCHEDULE OF EXPENDITURES

MORTIMER R. PROCTOR FUND

YEAR ENDED JUNE 30, 1994

Camcorder	\$ 93
Elementary:	
Art	55
Clock Painting	4,500
Computers and Technology	25,932
Furniture	225
Kindergarten Program	20
Music	50
Physical Education	110
Reading	300
Encyclopedias	3
Health Program	80
High School:	
Clocks	547
Computers and Technology	14,165
Furniture	201
Lab Materials	108
Media Center	6,026
Washington Trip	4,200
Hulbert Trip	204
Project Graduation	500
Satellite Program	12,104
Tennis Courts	<u>8,193</u>
Total Expenditures	<u>\$77,616</u>

TOWN OF PROCTOR, VERMONT SCHOOL DISTRICTFIDUCIARY FUNDSSCHEDULE OF EXPENDITURESPEP ACTIVITY FUND #1YEAR ENDED JUNE 30, 1994

Adopt-A-Street Tee Shirts	\$ 600
Blue Ribbon Trip	1,521
Computer Stipend	500
Dr. Taylor Conference	1,110
Elementary Principal Dues	463
Elementary Summer School	3,999
English and Social Studies Seminar	294
German Trip	1,890
Head Teacher	592
High School Summer School	4,713
Operation Challenge	518
Math Portfolios	818
Music Curriculum and Set Up	511
National Principals Convention	2,312
Newsletter Stipends	1,000
RCSU Administrative Fee	1,200
Satellite Program	164
Vermont Fest	170
Miscellaneous	<u>69</u>
Total Expenditures	<u>\$22,444</u>



**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**

**SPECIAL REPORTS**

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**SILISKI & BUZZELL, P.C.**

*Certified Public Accountants*

**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF  
FEDERAL FINANCIAL ASSISTANCE**

Town of Proctor, Vermont School Board  
Town of Proctor, Vermont Senior Management  
Proctor, Vermont

We have audited the general purpose financial statements of the Town of Proctor, Vermont School District for the year ended June 30, 1994 and have issued our report thereon dated January 13, 1995. These general purpose financial statements are the responsibility of the Town of Proctor, Vermont School District management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Town of Proctor, Vermont School District taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Siliski & Buzzell P.C.*

January 13, 1995  
Rutland, Vermont  
Reg. No. 119

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 1994**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	(Deferred Revenue) at July 1, 1993	Receipts or Revenue Recognized	Disbursements/ Expenditures	Receivable (Deferred Revenue) at June 30, 1994
U. S. Department of Agriculture							
Passed Through State:							
National School Lunch Program	10.555	N/A	\$24,042	\$ -	\$24,042	\$25,665	\$1,623
Food Distribution	10.550	N/A	7,104	(737)	7,104	6,724	(1,117)
Total			\$31,146	\$(737)	\$31,146	\$32,389	\$ 506

**SILISKI & BUZZELL, P.C.**

*Certified Public Accountants*

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAWS AND REGULATIONS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

Town of Proctor, Vermont School Board  
Town of Proctor, Vermont Senior Management  
Proctor, Vermont

We have audited the general purpose financial statements of the Town of Proctor, Vermont School District as of and for the year ended June 30, 1994 and have issued our report thereon dated January 13, 1995.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Town of Proctor, Vermont School District, is the responsibility of the Town of Proctor, Vermont School District management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the School District's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the Town of Proctor, Vermont School District complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town of Proctor, Vermont School District had not complied, in all material respects, with those provisions.

This report is intended for the information of the Town of Proctor, Vermont School Board, Senior Management, the Vermont Department of Education (Cognizant Audit Agency) and other respective federal audit agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Siliski & Buzzell P.C.*

January 13, 1995  
Rutland, Vermont

**SILISKI & BUZZELL, P.C.**

*Certified Public Accountants*

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL  
STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Town of Proctor, Vermont School Board  
Town of Proctor, Vermont Senior Management  
Proctor, Vermont

We have audited the general purpose financial statements of the Town of Proctor, Vermont School District for the year ended June 30, 1994 and have issued our report thereon dated January 13, 1995.

We have conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the Town of Proctor, Vermont School District, for the year ended June 30, 1994, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Town of Proctor, Vermont School District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and those transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.



For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

CYCLES OF THE ENTITY'S ACTIVITY

- Treasury or financing
- Revenue/receipts
- Purchases/disbursements

FINANCIAL STATEMENT CAPTIONS

- Cash
- Receivables
- Due To - Due Froms
- Payables and accrued liabilities
- Fund Balance

ACCOUNTING APPLICATIONS

- Billings
- Receivables
- Cash receipts
- Purchasing and receiving
- Accounts payable
- Cash disbursements
- Payroll
- General Ledger

For all of the control categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain matters involving the internal control structure and its operations that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

The following comments are reportable conditions found during our audit:

CASH ACCOUNTS IN THE NAME OF TOWN OF PROCTOR

(Comments are the same as prior year 12/10/93 letter)

During our audit, it was discovered that there continues to be cash accounts in the name of the Town of Proctor, Vermont. This raises a question of ownership. To assure control and ownership over these assets, we recommend that the following cash accounts at the Green Mountain Bank be put in the name of the Town of Proctor, Vermont School District:

CASH ACCOUNTS IN THE NAME OF TOWN OF PROCTOR (Continued)  
(Comments are the same as prior year 12/10/93 letter)

<u>Account Number</u>	<u>Description</u>
701113	District Payroll Account
112302	PFP Student Scholarship - Certificate of Deposit

CASH - PAYROLL

A. During the 1993/94 school year, a new payroll checking account was opened and utilized at the Marble Bank. The old payroll checking account at the Green Mountain Bank has not been used since April of 1994 but remains open. Since the monthly service charge on the Green Mountain checking account is larger than the monthly earned interest, we recommend that this account be closed and the balance be transferred to the new payroll checking account at the Marble Bank.

B. In the process of writing the June 30, 1994 payroll and summer checks, the checks were written out of sequence which resulted in reconciliation problems. For control purposes, we recommend that all checks be written in sequential order.

CASH - VOIDED AND OUTSTANDING CHECKS

During the performance of our audit procedures, it came to our attention that several checks which had been voided by the business office at the Supervisory Union were still listed as outstanding on the Town Treasurer's cash reconciliation. We recommend that attention be given to the voided checks listed on the directors orders. It also came to our attention that outstanding checks at June 30, 1993 remained outstanding at June 30, 1994. We recommend that these disbursements represented by the outstanding checks be examined and, if appropriate, stop payment.

DEPOSIT OF CASH RECEIPTS

(Some comments are the same as prior year 12/10/93 letter)

We noted during our audit that several cash receipts from the MRP trust and other miscellaneous vendors were not deposited on a timely basis to the appropriate cash accounts. This practice is an inherent weakness in internal control. Cash/assets are not protected from unauthorized use or disposition if it is not deposited to the appropriate account on a timely basis. Cash should be deposited to the correct cash account no later than 5 days after the receipt of such cash.

### USE OF VARIOUS CHECKING ACCOUNTS

It was noted that cash receipts and disbursements of the MRP trust and New American Schools were accounted for in several checking accounts. This resulted in unnecessary various transfers between checking accounts. This practice allows for errors to occur as well as misuse of funds. We recommend that MRP funds be deposited and disbursed out of the MRP account only and special funds such as New American Schools be accounted for in one checking account.

### CONCENTRATIONS OF CREDIT RISK

The School District had time and savings accounts deposits in excess of the federal deposit insurance limit of \$100,000 in a financial institution at various times throughout the year ended June 30, 1994. As of June 30, 1994, the School District's uninsured cash balances totaled \$261,121. We recommend that the School Board review and act on this control problem. It should be so noted that a substantial amount of the trust and agency funds are held at this bank.

### DIRECTORS' ORDERS

Upon examining the Directors' orders for cash disbursements, it came to our attention that the directors are not indicating the date of their signatures. For control purposes, we recommend that the directors include the date of their signature.

### HIGH SCHOOL ACTIVITY FUND

(Some comments are the same as prior year 12/10/93 letter)

With respect to the Activity Fund, the preparation of checks, signing of checks, reporting of activity and reconciliation of the bank statement is all performed by one individual. In order to segregate a portion of the duties, it was recommended in years past that a different individual sign the checks. The majority number of the Activity checks tested during our audit were signed by a different individual, although to assure internal controls are in place, we recommend that 100% of the checks be signed by a different individual.

The High School Activity checking account is holding approximately \$3,400 in cash for classes from 1985 through 1994. This results in costs to the School District for administering these funds. We recommend that the School Board adopt a written policy regarding the ultimate disposition of these funds.



PETOFI HUNGARIAN SOCIETY SCHOLARSHIP FUND AND  
MARY A. MARFUGGI SCHOLARSHIP FUND

(Comments are the same as prior year 12/10/93 letter)

During our audit of the Petofi Hungarian Society Scholarship Fund and the Mary A. Marfuggi Scholarship Fund, it was noted that there is no accounting of these funds during the school year. The funds which are invested in certificate of deposits mature on an annual basis. Although no monthly statements are received from the bank, accounting for these funds on a periodic basis (at the minimum, fiscal year end) is imperative by the School District.

We recommend that telephone calls or written confirmations be made with the bank on a periodic basis to document the activity within these accounts. We suggest that the individual in charge of these funds prepare periodic reports which will be available to the Principal and School Board for review and also for audit evidence. These reports should include at the minimum the following:

Example:

Petofi Hungarian Society Scholarship Fund

Beginning Cash Balance	\$ XXX.XX
Add: Cash Receipts (name, source and date)	XX.XX
Less: Cash Disbursements (payee and date as well as backup/invoices available for review)	<u>(XXX.XX)</u>
Ending Cash Balance	<u>\$ XXX.XX</u>

MINUTES OF THE BOARD OF DIRECTOR'S MEETINGS

(Some comments are the same as prior year 12/10/93 letter)

During our audit we reviewed the minutes of the Board of Director's meetings. During this review we noted the following deficiencies:

- (1) The minutes of the School Board are not thorough enough to allow an individual who was not present at the meeting to understand the matters being discussed and the actions being taken.
- (2) The minutes of the School Board did not contain a copy of the line-item budget, which they had approved, or a copy of the budget that was passed by the voters. Therefore, the audit trail and evidential matter of the minutes was not complete.

MINUTES OF THE BOARD OF DIRECTOR'S MEETINGS (Continued)  
(Some comments are the same as prior year 12/10/93 letter)

To improve the presentation of the minutes, we recommend the following:

- (a) Voters' approval of the budget be recorded in the minutes, including date of approval and vote count.
- (b) A copy of the voter approved budget be included in the minutes.
- (c) The minutes be written in a fashion which would enable an individual who did not attend the ~~meeting to understand the matters discussed and the actions taken.~~

FIXED ASSETS

(Comments are the same as prior year 12/10/93 letter)

The Town of Proctor, Vermont School District does not keep a detail listing of fixed assets used in operations and owned by the District. Therefore, the General Fixed Asset Account Group (listing of fixed assets owned) is not included in the general purpose financial statements of the school district for the year ended June 30, 1994, which does not comply with generally accepted accounting principles. Without any controls in place regarding fixed assets, the School District can not safeguard these assets from loss or damage.

We recommend that the School District inventory all fixed assets owned. All fixed assets are to be valued at historical cost or estimated historical cost if actual cost is not available. This inventory would also be useful for insurance valuation purposes.

BUZZELL-GALLUS SOCCER AWARD FUND

(Comments are the same as prior year 12/10/93 letter)

During the audit of this fund, it was noted that excess funds in the amount of \$462 were withdrawn from the \$2,193 reserved fund balance. This is the result of award expenditures being greater than the interest earned by the fund in prior years. Also, in reviewing the award agreement it was noted that in the event the "net income" of a year is not expended in awards that year, it shall be added to the principal of the fund. Therefore, in order to replenish the \$462 in funds expended from the reserved fund balance, a contribution from the general fund must be made. Attention should be directed to this matter since the erosion of principal from this fund could have a serious effect on the ability to provide awards from this source in the future. Also, the use of the restricted principal is **NOT** within the fiduciary capacity of the school.

### PEP STUDENT SCHOLARSHIP FUND

During the audit of this fund, it was noted that excess funds in the amount of \$103 were withdrawn and committed from the original \$6,400 reserved, restricted contribution. This is the result of award expenditures being greater than the interest earned by the fund in the current and prior years. Attention should be directed to this matter since the erosion of principal from this fund could have a serious effect on the ability to provide awards from this source in the future. Also, the use of the restricted principal is **NOT** within the fiduciary capacity of the school.

### MARY A. MARFUGGI SCHOLARSHIP FUND

During the audit of this fund, it was noted that excess funds in the amount of \$280 were withdrawn and committed from the original \$4,352 reserved, restricted contribution. This is the result of award expenditures being greater than the interest earned by the fund in the current and prior years. Attention should be directed to this matter since the erosion of principal from this fund could have a serious effect on the ability to provide awards from this source in the future. Also, the use of the restricted principal is **NOT** within the fiduciary capacity of the school.

### ENDOWMENT FUND

(Comments are the same as prior year 12/10/93 letter)

We noted a savings account during our audit in the name of the Town of Proctor School District Endowment Fund. According to discussions with School personnel, the funds are contributions from Proctor Alumni. Since there is no formal Alumni organization, the funds are deemed to be the Schools until legal incorporation of an Endowment Fund has occurred. Therefore, this fund is shown as an expendable trust fund at June 30, 1994. We recommend that the School Board officially document its ownership of these funds if that is the intention.

### PROJECT GRADUATION

(Comments are the same as prior year 12/10/93 letter)

We noted during our audit the following account in the school's name in which parents are authorized signers:

#### Account Number

#### Description

2600229

Project Graduation

There is a question of ownership of this account. This account is in the name of the Proctor School District, however, we question the ownership and inherent responsibility of these funds. With regards to these funds, individuals not employed by the Proctor School District have authority to receive and disburse funds under the School

PROJECT GRADUATION (Continued)

(Comments are the same as prior year 12/10/93 letter)

District's name. In doing this these individuals are representing themselves as agents of the School District. The authorized signers of this account are Dianne Anderson and Loraine Franklin.

We recommend the following in regards to any future cash accounts opened in the Town of Proctor, Vermont School District's name:

- (1) All fund raising events have written approval or endorsement from the principal, and at that time determine where the funds will be deposited (i.e., the student activity account, an account of their own with proper oversight or some other account deemed appropriate).
- (2) All expenditures have appropriate invoices to be approved by the principal before disbursement is made.
- (3) All accounts are in the name of the Town of Proctor, Vermont School District.
- (4) Authorized signatures on all accounts be endorsed agents of the school district.
- (5) The coordinator of the fund raising event report periodically to the principal and to the auditor at the school year-end the activity which occurred during the preceding period.

RECEIPT OF CONTRIBUTIONS FROM THE COMMUNITY

During our audit, it was noted that contributions from the community were given to the High School after the death of a student. There is no written communication between the high school and other respective parties on how the funds are to be spent. This lack of communication could result in future costs to the School for administering these funds. We recommend that the Board adopt a written policy regarding the use of donated funds from the community. This will provide a clear understanding between all parties on how the funds will be used and accounted for right from the start.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Town of Proctor, Vermont School Board  
Town of Proctor, Vermont Senior Management

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the Town of Proctor, Vermont School Board, Senior Management, the Vermont Department of Education (Cognizant Audit Agency) and other respective federal audit agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

We would like to thank Donald Webster, Katherine Bryant and the staff at the Rutland Central Supervisory Union office, Sid Jones and Mary Dahlin and the staff at the Proctor Elementary and High School for the courtesies and helpfulness during the audit of the general purpose financial statements of the Town of Proctor, Vermont School District for the year ended June 30, 1994.

*Silvius & Bugell P.C.*

January 13, 1995  
Rutland, Vermont

Proctor School District Budget Status	1994/95 BUDGET	STATUS 12/31/94	BALANCE
<b>State Receipts:</b>			
General State Aid	622,475	419,456	203,019
Driver Education	1,400	0	1,400
Intensive Reimb.	16,538	3,118	13,420
89-313	1,500	0	1,500
Mainstream Block Grant	41,949	20,975	20,974
EEE Grant	13,656	5,954	7,702
Voc Ed Reimb.	8,099	0	8,099
Total State Funds	705,617	449,503	256,114
<b>Local Income:</b>			
Tuition Income	207,400	15,250	192,150
Athletic Receipts	3,500	94	3,406
Interest/Dividends	4,000	1,806	2,194
Misc. Income	0	134	(134)
PFP personnel Assist.	3,000	0	3,000
Reserved Surplus	25,000	0	25,000
Local Income other than taxes	242,900	17,284	225,616
Local Taxes	1,449,321	676,763	772,559
Total Income	2,397,838	1,143,550	1,254,289
<b>RECAP OF EXPENSES</b>			
1100 Regular Instruction	1,374,282	577,907	796,375
1120 Athletics	32,581	11,053	21,528
1210 Special Education	159,612	82,186	77,426
1300 Vocational Education	39,281	12,499	26,783
2113 New Directions	17,211	17,211	0
2120 Guidance	98,218	48,382	49,836
2130 Health Service	36,999	14,636	22,363
2220 Library/Media Service	90,315	39,257	51,058
2300 General Administration	99,727	49,772	49,955
2400 School Administration	187,552	97,822	89,730
2510 Fiscal Service	18,700	179	18,521
2540 Building Maintenance	191,933	89,777	102,156
2650 Vehicle Maintenance	2,330	1,854	476
2550 Student Transportation	32,386	14,036	18,350
2560 Community Band	0	0	0
TOTAL OPERATIONS	2,381,127	1,056,571	1,324,556
5000 Debt Service	16,711	1,250	15,461
TOTAL EXPENSES	2,397,838	1,057,821	1,340,017



Proctor School District Budget Status	1994/95 BUDGET	STATUS 12/31/94	BALANCE
<b>1100 REGULAR INSTRUCTION</b>			
Wages	1,081,188	452,247	628,941
Benefits	197,291	77,983	119,308
Purchased Service	7,250	1,624	5,626
Repairs & Maintenance	16,432	4,991	11,441
Rentals & Leases	1,000	1,000	0
Communications/Postage	3,450	1,541	1,909
Printing/Binding	1,400	835	565
Classroom Supplies	28,923	14,356	14,567
Books/Periodicals	20,054	17,776	2,278
Computer Software/A V	5,375	2,181	3,194
Manipulatives	4,481	1,647	2,834
Equipment	4,050	811	3,239
Dues & Fees	3,388	914	2,474
<b>TOTAL REGULAR INSTRUCTION</b>	<b>1,374,282</b>	<b>577,907</b>	<b>796,375</b>
<b>1120 ATHLETICS</b>			
Wages	17,239	3,273	13,966
Benefits	1,423	845	578
Special Police	300	72	228
Repairs & Maint. Svc.	200	0	200
Communications	500	250	250
Officials	8,130	5,000	3,130
Supplies	3,289	790	2,499
Books/Periodicals	100	0	100
Dues & Fees	1,400	822	578
<b>TOTAL ATHLETICS</b>	<b>32,581</b>	<b>11,053</b>	<b>21,528</b>
<b>SPECIAL EDUCATION:</b>			
<b>1210 DIRECT INSTRUCTION</b>			
Wages	80,015	33,861	46,154
Benefits	17,151	5,230	11,921
Repairs & Maintenance	150	0	150
Tuition	0	14,293	(14,293)
Supplies	224	220	4
Books/Workbooks	596	525	71
Manipulative Devices	102	69	33
Dues & Fees	100	88	12
<b>TOTAL DIRECT SPECIAL ED</b>	<b>98,338</b>	<b>54,286</b>	<b>44,052</b>
<b>SUPPORT SERVICES</b>			
Edu/Diagnostic Testing	0	0	0
OT/PT	400	120	280

Proctor School District Budget Status	1994/95 BUDGET	STATUS 12/31/94	BALANCE
Psychological Service	4,000	1,100	2,900
TOTAL SUPPORT SERVICES	4,400	1,220	3,180
<b>2150 SPEECH &amp; LANGUAGE SERVICES</b>			
Wages	19,907	6,999	12,908
Benefits	2,798	615	2,183
Purchased Svc.	0	1,073	(1,073)
Communications	100	0	100
Supplies	334	0	334
Books & Periodicals	333	0	333
Manipulative Devices	112	0	112
Dues/Fees	100	0	100
TOTAL SPEECH LANGUAGE	23,684	8,687	14,997
<b>EEEP PROGRAM</b>	20,758	5,954	14,804
Audiological Services	0	0	0
Administration	12,032	10,487	1,545
Advertising	300	0	300
Pupil Transportation	100	1,552	(1,452)
TOTAL SPECIAL EDUCATION	159,612	82,186	77,426
<b>1300 VOCATIONAL EDUCATION</b>			
Tuition-Stafford Technical	39,281	12,499	26,783
<b>2113 NEW DIRECTIONS PROGRAM</b>			
Assessment	17,211	17,211	0
<b>2120 GUIDANCE</b>			
Wages	67,009	34,680	32,329
Benefits	16,828	7,569	9,259
Edu/Diagnostic Testing	1,700	292	1,408
Repairs & Maint.	4,025	755	3,270
Telephone/Postage	3,200	1,633	1,567
Printing & Binding	1,000	439	561
Travel	900	158	742
Supplies	2,035	1,747	288
Books/Periodicals	946	564	382
Computer Program	575	545	30
TOTAL GUIDANCE	98,218	48,382	49,836



## Proctor School District Budget Status

	1994/95 BUDGET	STATUS 12/31/94	BALANCE
<b>2130 HEALTH SERVICE</b>			
Wages	29,804	11,466	18,338
Benefits	6,337	2,818	3,519
Repairs & Maint.	70	0	70
Supplies	576	222	354
Books/Periodicals	112	100	12
Dues & Fees	100	30	70
<b>TOTAL HEALTH SERVICE</b>	<b>36,999</b>	<b>14,636</b>	<b>22,363</b>
<b>2220 LIBRARY SERVICES</b>			
Wages	65,102	27,773	37,329
Benefits	11,378	4,280	7,098
Repairs & Maintenance	1,850	1,021	829
Communications	1,200	379	821
Printing & Binding	100	0	100
Travel & Workshops	400	41	359
Supplies	1,350	984	366
Books/Periodicals	6,040	3,237	2,803
Audiovisual Materials	500	119	381
Computer Software	2,395	1,422	973
<b>TOTAL LIBRARY</b>	<b>90,315</b>	<b>39,257</b>	<b>51,058</b>
<b>2310 GENERAL ADMINISTRATION</b>			
Wages-School Board	5,000	2,378	2,622
Wages-Board Secretary	700	0	700
Benefits	470	176	294
Board Legal Services	2,000	500	1,500
Audit Services	5,000	0	5,000
Supervisory Union-Assessment	81,108	41,879	39,229
Liability Ins.	964	1,274	(310)
Advertising	2,430	2,041	389
Travel	315	210	105
Supplies	540	135	405
Dues & Fees	1,200	1,180	20
<b>TOTAL GENERAL ADMIN.</b>	<b>99,727</b>	<b>49,772</b>	<b>49,955</b>
<b>2400 SCHOOL ADMINISTRATION</b>			
Wages	134,704	74,203	60,501
Benefits	33,054	17,139	15,915
Repairs & Maintenance	4,200	777	3,423
Communications/Postage	7,300	2,508	4,792
Travel	3,750	441	3,309
Supplies	3,244	2,168	1,076

Proctor School District Budget Status	1994/95 BUDGET	STATUS 12/31/94	BALANCE
Books/Periodicals	500	439	61
Computer Software	200	0	200
Dues & Fees	600	148	452
TOTAL SCHOOL ADMIN.	187,552	97,822	89,730
<u>2510 FISCAL SERVICES</u>			
Treasurer's Office	14,000	0	14,000
Supplies and Bank Costs	1,200	179	1,021
Interest	3,500	0	3,500
TOTAL FISCAL SERVICES	18,700	179	18,521
<u>2540 BUILDINGS AND GROUNDS</u>			
Wages	76,286	37,115	39,171
Benefits	22,872	11,864	11,008
Water	500	0	500
Trash Removal	6,125	2,663	3,462
Snow Plowing Services	2,000	0	2,000
Repairs & Maintenance	16,462	13,333	3,129
Special Projects	2,500	0	2,500
Equipment Rental	250	0	250
Property/Liability Ins.	5,099	5,585	(486)
Travel	330	0	330
Supplies	9,978	5,510	4,468
Electricity	23,200	7,017	16,183
Bottled Gas	100	47	53
Oil	22,000	5,055	16,945
Other Supplies	2,000	0	2,000
Equipment	2,231	1,589	642
TOTAL BUILDINGS AND GROUNDS	191,933	89,777	102,156
<u>2650 VEHICLE OPERATION</u>			
Repairs & Maint. Svc.	1,000	575	425
Insurance	1,130	1,130	0
Supplies-Fuel	200	149	51
TOTAL VEHICLE OP. & MAINT.	2,330	1,854	476
<u>2550 PUPIL TRANSPORTATION</u>			
Purchased Services	32,386	14,036	18,350
<u>3000 COMMUNITY SERVICE</u>			
Community Band	0	0	0

Proctor School District Budget Status

1994/95 BUDGET	STATUS 12/31/94	BALANCE
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**5100 DEBT SERVICE**

Boiler Project	14,211	0	14,211
Asbestos Loan Repay	2,500	1,250	1,250
<b>TOTAL DEBT SERVICE</b>	<b>16,711</b>	<b>1,250</b>	<b>15,461</b>

Town of Proctor School District - Food Service Program

Status at 12/31/94

Income:

Meals to Students	16,719
Meals to Adults	1,372
Other Sales	7,708
Interest Income	53
State & Federal Funds	13,734
<b>Total Income</b>	<b>39,587</b>

Expense

Wages	17,915
Benefits	1,604
Repairs & Maintenance	1,568
Travel	401
Supplies	1,068
Food	16,526
Furniture & Fixtures	193
<b>Total Expense</b>	<b>39,276</b>

PROCTOR HIGH SCHOOL STUDENT ACTIVITY FUNDS

June 30, 1994 to December 31, 1994

	Balance	Receipts	Disbursements	Balance
	06-30-94			12/31/94
App. Math	\$ 39.93	\$ -0-	\$ -0-	\$ 39.93
Athletics	174.84	5,275.04	2,772.33	2,677.55
Assembly	100.83	170.00	-0-	270.83
Cheerleaders	67.97	1,827.00	1,889.20	5.77
Centennial	99.11	148.25	50.50	196.86
R. Chuse	1,180.57	-0-	-0-	1,180.57
Class 1985	763.99	-0-	-0-	763.99
Class 1986	23.57	-0-	-0-	23.57
Class 1990	(21.49)	-0-	-0-	(21.49)
Class 1991	241.49	-0-	-0-	241.49
Class 1992	426.40	-0-	-0-	426.40
Class 1993	671.39	-0-	-0-	671.39
Class 1994	1,288.77	-0-	676.06	612.71
Class 1995	1,729.91	210.00	100.00	1,839.91
Class 1996	1,068.34	130.00	10.00	1,183.34
Class 1997	325.56	362.00	-0-	687.56
Class 1998	144.10	263.06	193.00	214.16
Class 1999	123.28	1,840.61	1,951.00	12.89
Class 2000	-0-	15.85	-0-	15.85
Jr. High	73.26	341.50	135.76	279.00
Drama	22.44	-0-	-0-	22.44
Fr. Club	53.37	-0-	-0-	53.37
Guidance	233.91	543.79	612.00	165.70
Home Ec.	2.03	56.20	56.20	2.03
Library	35.16	1,044.23	995.75	83.64
Locker Acct.	-0-	304.00	-0-	304.00
Music	4,899.73	3,552.78	2,847.99	5,604.52
Honor Soc.	.48	-0-	-0-	.48
Peer Leader	549.19	-0-	-0-	549.19
School Store	3.72	-0-	-0-	3.72
Petty Cash	(690.76)	519.00	1,596.84	(1,768.60)
NYNEX Grant	-0-	2,500.00	-0-	2,500.00
Proctorian	711.29	4,529.00	1,289.31	3,950.98
Smith Award	72.26	-0-	-0-	72.26
Interest	-0-	71.69	31.63	40.06
Close-Up	695.96	2,020.00	-0-	2,715.96
SADD	27.07	-0-	-0-	27.07
Copy Machine	80.15	2.00	-0-	82.15
St. Council	99.99	219.00	253.85	65.14
Bsktbl/Boys	267.46	-0-	-0-	267.46
Soccer	1,628.41	5,875.00	7,108.83	394.58
Summer Schl.	56.70	-0-	-0-	56.70
Sci/Math Tech.	-0-	1,100.00	-0-	1,100.00
Weight Room	349.54	75.00	-0-	424.54
Gym/Bldg/	(58.94)	826.00	122.28	644.78
Music Rep/Rent	-0-	174.00	-0-	174.00
GAPP	1,184.69	450.00	1,213.07	421.62
J. Roberts	833.36	50.00	-0-	883.36
App. Ec.	103.37	-0-	-0-	103.37
Proj. Grad.93	783.70	-0-	-0-	783.70
Proj. Grad.94	1,518.33	-0-	1,075.66	442.67
Proj. Grad.95	-0-	440.00	100.00	340.00
Postage	35.69	-0-	13.65	22.04
W. Hist. Trip	24.82	-0-	-0-	24.82
R. Walsh Acc't	-0-	265.00	-0-	265.00
Balance	\$22,044.94	\$35,200.00	\$25,094.91	\$32,150.03

PROCTOR HIGH SCHOOL ATHLETIC ACCOUNT  
JUNE 30, 1994 - DECEMBER 31, 1994

Balance June 30, 1992

\$ 174.84

Receipts:

T/O Pr. Budget	\$5,000.00
Donation	165.00
Void Check	54.04
Unif. reimb.	<u>56.00</u>
	\$5,275.04

Disbursements:

Soccer Officials	\$1,545.00
Supplies	231.04
Postage	2.29
Basketball Off.	834.00
Conf. Fee	50.00
Vt. Soccer Coaches	28.00
Park Place Florist	10.00
Rut. Cnty. Sheriffs	<u>72.00</u>
	\$2,772.33

Balance December 31, 1995

\$2,677.55

**TOWN OF PROCTOR, VT SCHOOL DISTRICT  
7/1/93 - 6/30/94 ACTIVITY  
HIGH SCHOOL TRUST FUNDS**

**BUZZELL-GALLUS SOCCER AWARD FUND**

Cash Balance 7/1/93	\$1,688.28
Add: Interest	<u>42.83</u>
Cash Balance 6/30/94	<u>\$1,731.11</u>

Activity was paid by the Student Activities Athletic Account.

**PETOFI HUNGARIAN SOCIETY SCHOLARSHIP FUND**

Cash Balance 7/1/93	\$7,819.66
Add: Interest	315.82
Less: Awards Paid	<u>(150.00)</u>
Cash Balance 6/30/94	<u>\$7,985.48</u>

\$130 is reserved for the June 1994 graduation award, payable at a later date.

**MARY A. MARFUGGI SCHOLARSHIP FUND**

Cash Balance 7/1/93	\$4,258.42
Add: Interest	164.08
Add: Contribution	<u>500.00</u>
Cash Balance 6/30/94	<u>\$4,922.50</u>

\$850 is reserved for the June 1993 and 1994 graduation awards, payable at a later date.

**ROBERT S. MARTEL FUND**

Cash Balance 7/1/93	\$3,295.89
Add: Interest	<u>83.62</u>
Cash Balance 6/30/94	<u>\$3,379.51</u>

**ENDOWMENT FUND**

Cash Balance 7/1/93	\$1,010.00
Add: Interest	27.26
Add: Contributions	<u>1,298.00</u>
Cash Balance 6/30/94	<u>\$2,335.26</u>

**ROBIN CHUSE MEMORIAL FUND**

Cash Balance 7/1/93	\$1,167.38
Add: Interest	<u>13.19</u>
Cash Balance 6/30/94	<u>\$1,180.57</u>

**PRINCIPAL'S REPORT  
PROCTOR ELEMENTARY SCHOOL  
1994-95 School Year**

The first verse of our school song goes..."I am a promise, I am a possibility, I am a promise with a capital "P", I am a great big bundle of potentiality". This year we decided to tap that "potentiality" with a new idea to bring our "PES School/Community Family" together once a month by inviting parents and members from the community to our "gathering" to enjoy our students as they put the acronym "PES" to work. Students come together in a schoolwide assembly to "perform, enjoy and share" with each other and the community what they are doing, learning or creating in the classrooms, hence the acronym "P=performing, E=enjoying, S=sharing". If you have not attended, we invite you to do so.

Our schoolwide theme this year is "where in the World" which is a study of cultures from around the world. This theme ties directly into our developing social science curriculum. Our work continues in the curriculum development designed around the statewide initiatives with Vermont's common core.

The Mortimer Proctor Fund has provided us with the support to purchase more computer hardware for the classrooms. As a result of the "MPF", every classroom has available 3 computers and printers for student/teacher use.

We are proud to announce that our PES lunch program has been declared a MODEL SCHOOL PROGRAM by the State Department of Education. It is one of eleven cited in the state of Vermont. Our congratulations to our Food Service Director, Marlene Senecal, and her staff, Pauline Hogan and Jean Ann Elliot, for this honor.

Each year we have continued success with our portfolio assessment; and each year I report to you the "overall" results of our annual standardized achievement testing for grades 3-6. We are pleased to inform you that 87% of our students scored in the middle to upper stanines in reading with 91% scoring in the middle to upper stanines in language; and 91% scoring in the middle to upper stanines in math on the overall tests.



**PROCTOR PARENTS AND COMMUNITY MEMBERS ARE THE MOST IMPORTANT ASSETS TO PROCTOR ELEMENTARY SCHOOL.** The Proctor Youth Soccer Program had numerous parent volunteers. Our 5/6 basketball team is coached by parent volunteers, as is the grade 1-4 youth basketball program. There are numerous room parents who give of their time and talents in the classroom for projects and activities. There is, of course, the Booster club which helps to fund and oversee schoolwide activities in such things as the arts and playground needs. The yearly fire prevention program given by our volunteer fire department for all our students; and the lessons on water treatment given by our public works department.

There are many others that could be mentioned here, but these are a few examples of parents and community involvement in the school.

On behalf of all of us at PES, we want to "THANK YOU" for all that each one of you do!

I also want to express my appreciation to the staff, superintendent and school board for their support and commitment to the continued excellence of the Proctor school programs K-12.

Respectfully submitted,  
John E. Kaldy, Principal  
Proctor Elementary School



## *Principal's Report*

### *Proctor Junior-Senior High School*

Students at Proctor Junior-Senior High continue to engage in a rich, challenging and well-rounded curriculum. Our students excel in all facets of school life: academics, sports, and extra-curricular activities. Results of standardized tests, such as the Scholastic Aptitude Test and the Metropolitan Achievement Test, continue to be above the national, state and district averages. The school has a low drop-out rate and a high percentage of students pursuing post-secondary education. Other examples at the time of this writing include 43 students on the honor roll, 20 athletes receiving scholar-athlete awards at the sports banquet, Susan Gershon claiming first place in the NYNEX writing contest, Jennifer Bossi taking first place in the Voice of Democracy scholarship competition, and the 7th and 8th grade spelling team participating in the regional competition. Last spring the boys won the Division IV state championship in baseball. The band received honorable mention in the Halloween Parade and second place in the Joy Parade in Glens Falls.

During the past four years the school's enrollment has increased by 42 students. Currently, **44 tuition students** attend Proctor High School. This is 11 more tuition students than last year. Tuition students from Chittenden, Ira, Mendon, Rutland Town, Rutland and West Rutland have made important contributions to our school as participants in academic, sports and co-curricular activities.

The faculty and staff have continued to work on school improvement issues by being involved in local, state and national initiatives. We have been a pilot school for the high school math portfolios and the National Standards Project for two years. Marilyn Grunewald and Madeline Sherman worked on the **Vermont Curriculum Framework Users Guide**. Proctor is one of fifteen schools in the state participating in the **New American Schools-National Alliance for Restructuring Education** project. Our work with the alliance is supporting the development of a school-to-work/college transition program, high standards for all students, business partnerships and strong community programs.

In December, teachers Madeline Sherman and Arlen Bloodworth, Principal Marilyn Grunewald, Superintendent Donald Webster and students Thomas Doty and Benjamin Curtis, traveled to Washington, D.C. to attend a national conference on the **Certificate of Initial Mastery**. The CIM is a standardized method of measuring the knowledge and skills necessary to participate in higher level courses and/ or school-to-work and to graduate from high school. The trip was funded by the **New American Schools** grant. The grant continues to provide resources and training to help the faculty, students and community redesign our school to meet the changing needs of our students. A strategic plan has been developed with the help of parents and students. The plan focuses on high standards, improving teaching and learning opportunities, engaging the public in the change process and parents in their child's learning, using information technology as a tool for learning and school-to-work opportunities.

Our work to date has included the development of a Core of Essential Skills that students will complete before they graduate from high school, participating in the New Standards Project, integrating technology into the curriculum, and a school-to-work initiative requiring all freshmen to engage in a nine-week exploratory program. This year, 12th grade students participated in apprenticeship programs: one in the heating and plumbing industry, one in the auto industry, one in the field of psychology and one student as an aide at Proctor Elementary School. Plans for the future include developing more job shadowing and apprenticeship opportunities for students in grades 10-12.

Proctor teachers continue to work on curriculum at the supervisory union level. Catherine May chairs the district writing committee. Lynne Blair and Bob Abrahamson are members of the district math committee. Virginia Cameron serves on the writing committee, and Paul Wager, Lucinda Clark, and Pat Loso, the health committee.

Proctor Junior-Senior High School continues to be a leader in information technology in the state. With the help of the Mortimer Proctor and Chapter II funds, our students have the opportunity to use computers, language labs, shop and science equipment, satellite and CD-ROM technology. Students use computers in the library to access data through the Dialog program, Wilson Online, the SIRS program and the Vermont Automated Library System (VALS). The New American Schools grant has also supported the purchase of multi-media computer and telecommunications equipment and access to America Online. Mort Brown, Arlen Bloodworth and Marilyn Grunewald are serving on the Rutland Central Supervisory Union Technology Committee. The Supervisory Union offered an information and computer technology course through Castleton State College during the summer, fall and spring semesters. Thirteen people from Proctor High School participated in the course. A computer course was also taught in the evening by Arlen Bloodworth for students and community members.

Our distance learning program through satellite-delivered instruction has been successful. Students are enrolled in advanced placement calculus and advanced placement English. Other courses available through this program include marine biology, Latin, Spanish, advanced placement history, Japanese, Russian, foreign language exploratory, advanced geometry, basic reading and writing and many enrichment programs for gifted, talented and remedial students. This fall we hosted a Science/Math/Technology program broadcast from Harvard. We look forward to offering more staff development, workshops and teleconferences for the faculty and the community.

Community involvement has been the key to our success. Parents, students, faculty and community members have been working together discussing the skills, knowledge and attitudes necessary to be successful in the twenty-first century. During the 1992-93 school year, community members, teachers and students participated in focus forums and addressed the educational and social needs of our young people. Teachers continue to use the information gathered at the forums to enhance educational opportunities for students.

The academic booster organization is working with the faculty to support the academic programs, to discuss educational issues and to participate in public relations activities. Parents of elementary school children also belong to this organization. The **Adopt A Street** grant, originally written by Gail Curtis and Rachel Keyser was funded for the third year. The project has received state recognition making us a lead school for community service. Nancy Allenby served on the steering committee for New American Schools as chair for the Community Supports and Services. Mrs. Allenby's work supported the work of Rutland West and the receipt of a Housing and Community Development grant for Proctor. It is our intent to get students involved in the grant through the **Adopt-A-Street** and technology education programs. The newsletter is compiled, edited and published under the leadership of Lucinda Clark, Arlen Bloodworth and Pauline Vita. Lenore Gates organizes the parents' group who prepares the community newsletter for mailing. Cairle Ault and Darlene Bailey are working with Tony Norton from Castleton State College to provide a drama program for students. Bob and Jorinda Gershon are serving as advisors for Odyssey of the Mind.

The music program continues to grow. There are 32 students in the band, 19 in chorus, and 9 in jazz band. The music boosters have played a major role in the development of the program. They are working to complete the band uniforms, to purchase instruments and to support enrichment trips and performances for the students.

There is a high level of participation in our athletic programs. Soccer, basketball, cheerleading, baseball, softball, golf, tennis and skiing are made available to our students. Carl Tichenor resigned the athletic directorship at the end of the soccer season. In Mr. Tichenor's absence, we began the winter sports season with the able assistance of Bob Abrahamson, Lee Orvis and Harry Loyzelle. Mr. Loyzelle has agreed to finish the school year as our athletic director. The athletic advisory council and sports boosters have been very active and supportive assisting with hiring new coaches, repairing the fields and being responsible for the concessions at basketball games.

An important part of our school culture is our involvement in drama, Crossroads and Vermont Principals Association's spelling competitions, University of Vermont writing and math competitions, all-state music festivals, D.A.R. activities, Green Mountain Teen Institute, peer leaders, yearbook, National Honor Society and Project Graduation. Also, youth leadership programs have provided opportunities for students to represent our school at national and state conventions. This year students in grades 7-8 participated in the Hulbert program. The student council sponsored the WSYB collection at PHS for the needy and hosted a dinner for senior citizens.

Students traveled to Weimar, Germany this summer as part of the German American Partnership Program. Maureen Burke and Lucinda Clark chaperoned the students. Our German partners visited us this fall. During the first semester, we also had a German exchange student attending Proctor.

The middle level concept has continued to be the focal point for redesigning education in our school with many of the same ideas being discussed at the high school level. This spring an interdisciplinary unit on the homeless was offered to middle level students. Teachers at all grade levels have begun to implement the **Core of Essential Skills**.

After twenty-seven years of service to Proctor Junior-Senior High School, Leon Orvis is retiring this year. The entire Proctor community wants to recognize his contributions to our school and its students and say thank you. We wish him the best of luck in the future.

I wish to acknowledge and thank the faculty, the staff, the superintendent, the school board, feeder school boards and principals, the selectmen, the boosters, and the parents and community members for their on-going support and commitment to providing exemplary educational opportunities for the students at Proctor Junior-Senior High School. I am very proud of your children and their achievements. I, again, wish to thank the Proctor community for a warm and wonderful school year.

Marilyn Grunewald, Principal  
Proctor Junior-Senior High School



RUTLAND CENTRAL SUPERVISORY UNION  
Annual Report

I am pleased to make my first report to you on the state of the Rutland Central Supervisory Union. Since I only started the job in late August, I want to share my initiation with you rather than conjuring up a report for 1993-94 based on the memories of others.

I was relieved - and you should be pleased - that the financial and management systems in place provide appropriate accountability for 9.3 million dollars of local, state, and federal tax dollars. While there is always room for improvement, the RCSU is satisfactorily coping with the maze of ever-changing paperwork and reports that accompany state and federal mandates, rules and regulations, and policies. It also must deliver four biweekly payrolls and manage personnel policies which spring from three separate and distinctive teacher contracts.

For this we owe thanks to prior administrators, staff in all schools, and, in particular, a very able central office staff which is directed by Kathie Bryant.

However, all this is not important unless the RCSU contributes to what education is all about, namely student learning and growth. The key to education improvement resides within the district's schools, not the central office. Each of our communities and schools have unique governance practice, school traditions and culture.

Yet many education needs of our students and teachers ignore town lines. How students learn and grow, what they should know and be able to do, good teaching practice and professional development, program development, and meaningful assessment are common interests.

The RCSU is a small supervisory union and it would be neither efficient nor productive if our three district towns tried to do all this by themselves. There are limits of time, talent, and money. It is just good Vermont common sense for our three towns to combine resources and unite for the common good, at least on these common interests.

I presented a vision of how this might work to the RCSU Board last December. The vision was not mine; it reflected the observations and suggestions of many teachers, current curriculum committee chairs, many comments from parents, and extensive discussion by district administrators. The Board unanimously approved.

This strategic planning will operate under the acronym EPIC\*. It will not "reinvent the wheel". Much good work has taken place over the past five years. It will knit these fragmented pieces together, focus current efforts, direct new work, link with Vermont's Common Core, and redirect existing funding and look for new resources. It will seek results: strategies and action plans that matter for students and in the classroom.

The supervisory union planning will be implemented under the direction of a town-level team in a manner that supports the local school's goals and fits each school's culture.

One of the features of EPIC's planning process is the involvement of all the education partners. At each level decision-making will involve teachers, parents, Board members, and probably at the town level, students. In a very real way, parents and teachers will be able to affect decision-making on basic education issues from the "get-go" and "on the ground floor".

Not incidentally, a broadened planning group should have staying power. By gaining participation by parents and teachers, we'll involve the people who "deliver" education and those who entrust us with their children. Broadened leadership will help the RCSU lessen the impact of changes in personnel.

Throughout this strategic planning process, we will seek the broadest possible public engagement. Please call me or any of the principals if you have questions or are interested in participating. Or call about any other education matter on your mind. My number is 775-4342.

Respectfully submitted,

Donald V. Webster  
Superintendent

\*Education Program and Instructional Council

## ***Class of 1994***

*Valedictorian*, Livia Jane Gershon  
*Salutatorian*, Jessica Agnes Davine

Hilary Earle Adams  
 Ryan John Buonadonna  
 Jessica Agnes Davine  
 Melissa Marie Drinwater  
 Kyman Brie Franklin  
 Livia Jane Gershon  
 Anastasia Maureen Hickey  
 Christopher Michael Lancour  
 Krista Lee MacDougall  
 Thera Lyn McGee  
 Scott Aaron Peters  
 Trevor Steven Smith

Peter Bond Young

Kellie Lynn Blow  
 Joanne Lisa Cioffi  
 George James Davis  
 Christopher Lee Dufresne  
 Thomas Cobb Freeborn  
 Justin Paul Gladding  
 Shannon Leigh Jaquith  
 Joyce Irene Longely  
 Erin Leigh McGann  
 Jason Allen Odette  
 Ryan Patrick Rafter  
 Jennifer Faith Stickney

PROCTOR HIGH SCHOOL AWARDS  
1994

SILVER "P".....JESSICA AGNES DAVINE  
MELISSA MARIE DRINWATER ERIN LYN MCGANN  
LIVIA JANE GERSHON RYAN PATRICK RAFTER  
SHANNON LEIGH JAQUITH JENNIFER FAITH STICKNEY  
MUSIC LEADERSHIP AWARD.....JESSICA AGNES DAVINE  
ERIN LYN MCGANN  
DRAMA CLUB AWARD.....LIVIA JANE GERSHON  
JENNIFER FAITH STICKNEY  
ART AWARDS.....MELISSA MARIE DRINWATER  
JOYCE IRENE LONGLEY  
DANFORTH "I DARE YOU" AWARD.....RYAN PATRICK RAFTER  
THERA LYN MCGEE  
CENTURY III AWARD.....JESSICA AGNES DAVINE  
DAR GOOD CITIZENS AWARD.....JESSICA AGNES DAVINE  
SALUTATORIAN.....JESSICA AGNES DAVINE  
VALEDICTORIAN.....LIVIA JANE GERSHON  
VERMONT HONORS SCHOLARSHIP.....LIVIA JANE GERSHON  
JOSEPH & MARY MARFUGGI SCHOLARSHIP.....KELLIE LYNN BLOW  
PROCTOR PETOFI HUNGARIAN  
SOCIETY SCHOLARSHIP.....KELLIE LYNN BLOW  
JONATHAN C. SOUTHMAYD  
MEMORIAL SCHOLARSHIP.....RYAN PATRICK RAFTER  
WINTHROP ABBOTT SCHOLARSHIP.....MELISSA MARIE DRINWATER  
CHARACTER ACHIEVEMENT AWARD.....CHRISTOPHER LEE DUFRESNE  
MICHAEL FISKE AWARD.....JESSICA AGNES DAVINE  
RYAN PATRICK RAFTER  
JASON D. PENTEK MEMORIAL SCHOLARSHIP  
SCHOLARSHIP.....CHRISTOPHER LEE DUFRESNE  
BOYS STATE.....BRYAN CUPOLI, DANA RIDER  
GIRLS STATE.....KRISTI ELLIOTT  
KRISTINE GRAZIANO, COURTNEY DOUGLAS  
BUZZELL-GALLUS AWARD.....DANA RIDER  
KRISTI ELLIOTT  
PRINCIPAL'S LEADERSHIP AWARD.....JESSICA AGNES DAVINE  
U. S. ARMY RESERVE NATIONAL SCHOLAR ATHLETIC AWARD.....  
JESSICA AGNES DAVINE  
RYAN PATRICK RAFTER  
RUTLAND ROTARY SOUTH SCHOLARSHIP.....JESSICA AGNES DAVINE  
MELISSA MARIE DRINWATER  
TANDY TECHNOLOGY SCHOLARS' AWARD.....JESSICA AGNES DAVINE  
LIVIA JANE GERSHON  
PRESIDENTIAL ACADEMIC FITNESS AWARD.....JESSICA AGNES DAVINE  
LIVIA JANE GERSHON SHANNON LEIGH JAQUITH  
RYAN PATRICK RAFTER JENNIFER FAITH STICKNEY  
PETER BOND YOUNG  
STAFFORD TECHNICAL AWARD.....CHRISTOPHER MICHAEL LANCOUR  
SCOTT AARON PETERS  
DEBATE AWARD.....LIVIA JANE GERSHON  
JENNIFER FAITH STICKNEY  
SOCIETY OF WOMEN ENGINEERS.....LIVIA JANE GERSHON  
CERTIFICATE OF MERIT.....JESSICA AGNES DAVINE

NAME		COLLEGE	DEGREE CREDIT BEYOND B.A. & M.A	YEARS TEACH- ING EXPER- IENCE	YRS. IN PROCTOR	SALARY
Abrahamson, Howard R.	B.B.A.	(Univ. of Mass.)	66	31	31	\$37,217
Blair, Lynne D.	M.A.	(S.U.N.Y. at Cortland)	43	17	14	37,217
Bliss, Robert S.	B.S.	(Keene State College)	15	8	6	27,227
Bloodworth, Arlen E.	B.A.	(Castleton College)	18	14	13	29,578
Brown, Mortimer B.	B.S.	(Castleton College)	32	18	17	32,516
Burke, Maureen G.	B.A.	(Univ. of Notre Dame)	51	20	14	37,217
Cameron, Virginia B.	M.A.T.	(U.V.M.)	19	19	18	37,217
Chamberlain, Thomas	M.Ed.	(U.V.M.)	8	24	6	(50%) 18,687
Clark, Lucinda C.	B.E.	(Keene State College)	52	17	12	37,217
Clerihew, Ernest	B.A.	(University of Vermont)	30	7	0	26,640
Cook, Dianne A.	B.S.	(College of St. Joseph)	49	19	19	37,217
Cooper, Marjorie	M.S.	(Central Michigan University)	30	11	0	(60%) 21,140
Costello, Mary Jean	B.S.	(Castleton College)	62	22	21	37,217
Curtis, Gail P.	M.E.	(Castleton College)	15	21	20	37,217
Dobart, Maureen A.	M.S.	(Indiana University)	6	16	5	34,279
Dolce, Gwenyth, F.	M.E.	(Univ. of Western Ontario)	27	13	4	(50%) 17,434
Drinwater, Lydia R.	M.A.	(College of St. Joseph)	18	15	15	36,042
Egan, Deborah H.	B.A.	(Glassboro State NJ)	37	13	13	(15%) 4,877
Fair, Joann B.	B.S.	(Castleton College)	33	13	12	32,516
Fish, Raymond R.	M.A.	(College of St. Joseph)	40	16	7	36,042
Flory, Joseph J.	B.S.	(Castleton College)	39	23	8	39,610
Griffith, Marilyn R.	B.S.	(College of St. Joseph)	36.5	23	23	32,516
Grunewald, Marilyn	C.A.S	(U.V.M.)	50	16	3	48,695
Hahn, Cynthia L.	B.S.	(College of St. Joseph)	21	5	5	24,093
James, Karen J.	B.M.	(Univ. of Lowell, MA)	45	14	6	36,042
Kaldy, John	M.A.	(Castleton College)	50	24	14	47,072
Kent, Gail C.	B.S.	(U.V.M.)	52	19	16	37,217
Loso, Patricia K.	B.S.	(Bishop DeGosbriand)	26 1/3	26	23	29,578
May, Catherine B.	B.S.	(Castleton College)	53.5	17	17	37,217
Mott, Gregory J.	M.A.	(Brown University)		5	1	(60%) 15,161
Nichols, Donna E.	B.A.	(Castleton College)	6	1	1	22,371
Orvis, Leon G.	M.A.	(St. Michael's College)	18	29	26	37,217
Phillips, Christie	B.S.	(Castleton College)	0	0	0	19,588
Ratti, Joan B.	B.S.	(Castleton College)	34	15	15	32,516
Rusin, Rosemary	M.A.	(College of St. Joseph)	28	14	12 3/5	36,042
Sherman, Madeline R.	M.L.S.	(S.U.N.Y. at Albany)	24	23	21	37,217
Sinclair, Sharon B.	B.A.	(Castleton College)	45.5	10	10	31,341
Stahle, Barbara V.	M.A.	(College of St. Joseph)	27	17	17	37,217
Tuscano, Linda D.	M.E.D.	(Beaver College, PA)	35	7	0	(60%) 16,689
Vita, Pauline M.	B.S.	(U.V.M.)	72	31	27	37,217
Wager, Paul F.	B.S.	(Univ. of Arizona)	30	21	21	32,516
Ward, Robert L.	M.A.	(Castleton College)	42	31	31	37,217



# ENROLLMENT BY GRADES

	Elementary							Jr. & Sr. High										
	K	1	2	3	4	5	6	7	8	9	10	11	12	1994	1993	1992	1991	
1994-1995	23	23	21	31	34	23	30	29	20	42	41	37	20	374				
1993-1994	24	21	31	30	21	28	29	18	36	40	35	25	28		366			
1992-1993	18	33	32	18	30	32	15	31	24	33	24	26	25			341		
1991-1992	30	32	23	30	31	18	30	21	24	23	26	24	25				337	

		<u>1994-1995</u>	<u>1993-1994</u>	<u>1992-1993</u>	<u>1991-1992</u>
Elementary K-6	184	185	178	194	201
Junior High		49	54	55	45
Senior High		140	128	108	98

## THE FOLLOWING SALARIES ARE 1994-1995:

### CUSTODIANS:

Gallagher, Keith E.	Proctor High School	\$9.68
Eckhardt, Robert	Proctor Elementary School	9.57
Longley, Nancy J.	Proctor Elementary School Part-time	7.22
Rantanen, Kevin K.	Proctor High School	9.24
Gee, Ronald	Proctor High School Part-time	5.00

### HOT LUNCH PERSONNEL:

Curtis, Marlene G.	Proctor High School	7.51
Lanphere, Larrie	Proctor High School	5.32
Elliott, Jean A.	Proctor Elementary School	5.48
Hogan, Pauline H.	Proctor Elementary School	6.06
Senecal, Marlene A. (Manager)	Proctor Elementary School	13,836.00
Izzo, Rosemary, Lunchroom Supv.	Proctor High School	4.75

### SECRETARIES:

Blanchard, Bonnie G.	Proctor High School	9.36
Kapitan, Sheila J.	Proctor Elementary School	9.36
Rafter, Christine G.	Proctor High School	8.48

### AIDES:

Cagle, Susie B.	Proctor High School	8.86
Connelly, Karen A.	Proctor High School	7.10
Brough, Mary	Proctor High School	6.79
Longley, Nancy J.	Proctor Elementary School	7.22
Murdock, Carol C.	Proctor Elementary School	7.94
Harvey, Margaret F.	Proctor Elementary School	9.41

EXTRA CURRICULAR ACTIVITIES:

Athletic Director	Vacant	
Boys Varsity Soccer	Robert Bliss	1,423
J.V. Boys Soccer	Ron Henderson	427
Girls Varsity Soccer	Bjarne Skjetne	1,423
Jr. High Girls Soccer		
Boys Varsity Basketball (interium)	Christopher Hughes	2,032
Boys J. V. Basketball	Christopher Hughes	1,221
Girls Varsity Basketball	Bruce Baccei	2,032
Jr. Varsity Girls Basketball	Tammy Landon	1,221
Boys Varsity Baseball	To be hired	
Girls Varsity Softball	To be hired	
Golf	To be hired	
Yearbook	Madeline Sherman	1,016
Senior Class Advisor	Madeline Sherman	609
Senior Class Advisor	Paul Wager	609
Student Council Advisor	Greg Mott	508
Dramatics	Carol Alt, Darleen Daley, Tony Norton	Volunteers
Cheerleading	Gail McGann	1,016
GMTI	Lucinda Clark	204
Peer Leadership	Lucinda Clark	814
Jr. High Peer Prevention	Lynne Blair	204
Spelling (high school)	Virginia Cameron	304
Spelling (high school)	Catherine May	304
Spelling (elementary)	Gail Kent	304
Spelling (elementary)	Barbara Stahle	304
National Honor Society	Pauline Vita	204
School Store Advisory	Gwenyth Dolce	295

**Rutland Central Supervisory Union Notice  
Handicapped Children  
Ages 0-21 Years**

The Rutland Central Supervisory Union, Proctor, Rutland Town and West Rutland, in meeting the requirements of its Local Education Agency Plan, is attempting to identify any and all area resident children between the ages of 0-21 years who may be considered handicapped. These children are entitled to receive an education, regardless of handicap, at public expense. It is possible that the Rutland Central Supervisory Union may not be aware of the residence of all handicapped children. If you know of a child who might be eligible for educational services and is not in school, please notify the Director of Student Educational Services, P.O. Box 440, 22 Evelyn Street, Rutland, Vermont 05702 or phone 775-7319.

## TOWN OF PROCTOR

## BIRTHS

Date	Child	Father	Mother
1-13-94	Tyler C. Lenher	Henry C. Lenher	Constance L. Fisler
1-21-94	Patrick T. Cook	Thomas R. Cook	Brenda Brown
1-29-94	Kristi M. Denko	James W. Denko	Lorita A. Watson
1-31-94	Justin T. Carter	Darren B. Carter	Sharon L. Reta
2-17-94	Nicholas A. Starinskas	Vytautas Starinskas	Christine S. Johnson
2-23-94	Timothy A. Chandler	Peter A. Chandler	Holly J. Roberts
3-3-94	Nathan D. Safko	Michael W. Safko	Kendra S. Moyer
3-15-94	Colleen F. Knowles	Michael J. Knowles	Laura Shea
4-5-94	Jacob R. Petrini	Robert J. Petrini	Cathy Palmieri
6-25-94	Andrew P. Potter	Edwin F. Potter	Melissa P. Morse
7-13-94	Mikayla A. McCormack	Martin T. McCormack	Teresa C. Fritschka
7-25-94	Kiefer L. Metcalfe	Jeffery L. Metcalfe	Kimberley Jo Creasey
8-7-94	Bradley S. Mullan	Corey W. Mullan	Lillian M. Brown
8-26-94	Mosi Jaota Ashanti	Michael A. Bennett	Patricia A. Williams
9-3-94	Rachael L. Eddy	Michael F. Eddy	Amanda J. Manney
9-4-94	Christopher M. Strano	Michael J. Strano	Marycamille Bielewicz
9-15-94	Katlyn N. Trayah	Kevin G. Trayah	Jody Collett
9-28-94	Erin R. Keefe	Christopher J. Keefe	Bonnie J. Poro
10-6-94	Aliza M. Hayes	Randy S. Hayes	Lynn M. Markowski
10-12-94	Allyson M. Bradley	Kevin M. Bradley	Lisa C. Mainolfi
10-14-94	John R. Connell	John L. Connell Jr.	Joan R. Frazier
10-16-94	Meranda A. Bassette	Terry P. Bassette	Melissa A. Barker
10-28-94	Carissa P. Elrick	Robert J. Elrick	Bonnie S. Kinley
11-6-94	Dana E. Roones	Jayson H. Roones	Karen E. Buck
11-13-94	Stephannie M. Babcock	Steven P. Babcock	Noreen E. MacMurtry
11-25-94	Nicole T. Valach	Thomas M. Valach	Karen E. Jalbert
12-15-94	Nicholas J. Coscia	Joseph M. Coscia Jr.	Colleen Sullivan
12-21-94	Abigail E. Blongy	Kevin R. Blongy	Martina H. Elrick

## TOWN OF PROCTOR

## MARRIAGES

Date	Contracting Parties	Residence
1-28-94	John N. Ojala Pamela A. Burney	Proctor Proctor
2-18-94	Richard T. Bizon Barbara K. Anderson	Proctor Proctor
3-12-94	Gary C. Cassady Sharon L. Sharpton	Proctor Proctor
5-14-94	Scott W. Betzoldt Frances V. Franklin	Michigan Michigan
5-14-94	Raymond G. Blanchard Lisa A. Valente	Proctor Proctor
5-14-94	John E. Corliss Tara S. Thornton	Proctor Proctor
6-25-94	James P. Holbritter II Paulette C. Steady	PA PA
6-25-94	Thomas M. Crossman Becky S. Newton	West Rutland Proctor
6-25-94	Todd F. Landon Tammy L. Fish	Proctor Proctor
6-26-94	John D. Fendley Earleen J. Jones	Proctor Proctor
7-2-94	Terrence P. Bassette Melissa A. Barker	Proctor Proctor
7-23-94	James H. Nagell Mari S. Hill	Proctor Proctor
8-6-94	Kevin A. Blanchard Valerie J. Dorr	Proctor Proctor
8-27-94	Robert Protivansky Jr. Patricia A. Lebo	Proctor Proctor
9-10-94	James B. Tomlinson Shari L. Hughes	Proctor Proctor
9-24-94	William J. Miller Mistylee J. Baird	Proctor Proctor
9-30-94	Kevin K. Fleming Brenda L. Harris	Castleton Proctor

# TOWN OF PROCTOR

## MARRIAGES

10-8-94	Richard H. Perry Wendy M. Bonomo	Proctor Proctor
10-8-94	Keith W. Litts Deborah S. Buskey	Proctor Proctor
10-11-94	James M. Hubbell Catherine M. Dauphinais	Proctor Proctor
10-15-94	James P. Bauer Brenda L. Lane	Proctor Proctor
10-29-94	Michael F. Eddy Amanda J. manney	Proctor Proctor
12-9-94	Craig Mullan Deborah L. Blow	Proctor Proctor

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## TOWN OF PROCTOR DEATHS

Name	Resident	Age	Date of Death
Maurice W. Wardwell	Proctor	59	1-23-94
Hector J. Senecal	Proctor	88	1-24-94
Floyd H. Lanphere Sr.	Proctor	91	2-14-94
Jason C. Roberts	Proctor	16	3-22-94
George N. Loso	Proctor	91	3-28-94
Douglas R. Smith	Proctor		4-10-94
James J. Clarino	Proctor	83	4-28-94
Clarence Valach	Proctor	86	6-10-94
Leo J. LaFrance	Proctor	96	8-7-94
Toge Erickson	Proctor	79	9-18-94
Inez F. Fay	Proctor	88	9-20-94
Carolyn J. Coons	Proctor	57	10-13-94
Alice Grochot	Proctor	69	10-16-94
Valentine Sienkiewicz	Proctor	73	10-17-94
Eleanor C. Wener	Proctor	79	11-18-94
Rodney A. Walsh	Proctor	35	11-20-94
Christine M. Denton	Proctor	87	12-14-94

TOWN OF PROCTOR  
PROCTOR, VERMONT 05765

WARNING

The legal voters of the Town of Proctor are hereby warned to meet at the High School in the Town of Proctor on Monday the 6th day of March 1995 at 7:00 P.M. to vote on Article 1 through Article 4 and are hereby warned to meet at the High School in the Town of Proctor on Tuesday the 7th day of March 1995 to vote by Australian Ballot on Article 5 election of Town Officers.

The polls will be open on Tuesday the 7th day of March 1995 from 10:00A.M. to 7:00 P.M.

Article 1-To hear and act on the reports of the Town Officers.

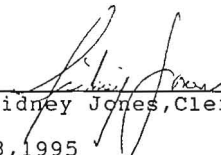
Article 2-Shall the Town empower the Town Treasurer to collect its taxes pursuant to Article 2, Subchapter 133 of Title 32, V.S.A.?

Article 3-Shall the Town collect its taxes on real and personal property in four installments in August 10, November 10, February 10 and May 10 for the period of July 1, 1995 to June 30, 1996 and shall each installment bear interest at the maximum rate as provided for in 32 V.S.A., § 4873, per month from due date thereof?

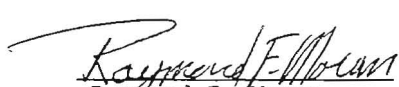
Article 4-To transact any other business that may legally come before the meeting.

Article 5-To elect Town Officers for the ensuing year as required by law.

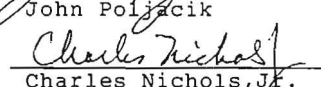
Attest:

  
Sidney Jones, Clerk

January 23, 1995

  
Raymond F. Moran

  
John Poljacik

  
Charles Nichols, Jr.

Selectmen, Town of Proctor, Vt.

**TOWN OF PROCTOR SCHOOL DISTRICT**  
**Proctor, Vermont 05765**

The legal voters of the School District of the Town of Proctor are hereby warned to meet at the High School in the Town of Proctor on Monday, the 6th day of March, 1995 at 7:05 P.M. to discuss on the following matters, to wit:

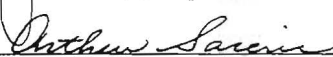
1. To hear and act upon the reports of the Town of Proctor School District.
2. To transact any other business that may legally come before said meeting.

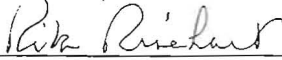
At the close of business, the meeting shall be recessed by the Moderator until Tuesday, the 7th day of March, 1995 at 10:00 A.M. at the High School in the Town of Proctor, to vote on the following matters, to wit:

1. To elect a Moderator for the ensuing year.
2. To elect other School District officials as require by law.

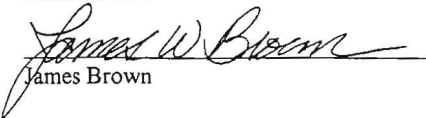
Polls will be open at the recessed meting from 10:00 A.M. to 7:00 P.M.

  
John McGann, Chairperson

  
Arthur Saceric, Clerk

  
Rita Rinehart

  
Donna Howe

  
James Brown

DATE: January, 1995

TOWN OF PROCTOR SCHOOL DIRECTORS

BULK RATE  
U.S. POSTAGE  
**PAID**  
Proctor, VT 05765  
Permit No. 3

**RESIDENT**

Proctor Free Library  
Proctor, Vermont 05765

**PROCTOR, VERMONT 05765**